President’s Message:
Thank You

As your Chapter President, it’s hard to believe another chapter year is coming to a close; however, I do what to thank each of you for trusting me with your support in leading this great chapter. I want to thank a number of people who put in a lot of time and effort to make this chapter run on a day to day bases, first of all the officers and especially, Mike Parkes, first vice president, Pam Pesta, 2nd vice president, who both put together the training programs and monthly meetings.

Looking back at this year, we mixed up the training/luncheon meets by moving to more multi hour meeting vs. the traditional one hour lunch meeting. We covered many topics from Fraud, Report Writing, ACL Training, New and Lead Auditor training, and wrapped the year up with a half day session covering a number of topics. The chapter again has reached the “Gold” status for twenty two of the last twenty six years and maintaining our “Platinum” level status for the five consecutive years. Gold status is the highest status level a chapter can receive from the IIA and the chapters can only achieve Platinum when they have been gold for at least ten straight years. The chapter can only reach these milestones with the support of each of you and all the volunteers behind the scenes that make all the hard work seem effortless.

One thing that each of you can do for your chapter is to look at yourself and ask, can I make a difference. Every year the chapter is looking for a number of volunteers to work with the officers on many of the chapters committees and/or to just help out at a chapter meeting or training. If you think you would want to make a difference, I encourage you to contact Mike Parkes, incoming president or Pam Pesta, incoming first vice president and they can and will find something for you to work on for the betterment of the chapter and yourself.

I am looking forward to my next step, moving onto the Chapter’s Board for the next two years and watching the new officers take over and growing this great chapter.

John Slavnik
Chapter President 2011-12

Do you have an article or other information you would like to have published in THE SPREADSHEET? Submissions may be sent to the editor by the first Friday of the month for inclusion in that month’s newsletter.

Contact Ruth E. Nouanesengsy at: newsletteriia@gmail.com with comments or suggestions.
Complying with The IIA Standards Does Not Always Equate to a Statement on Excellence

The day comes, if it hasn’t already, when the audit committee challenges the relevance and value of the internal audit (IA) function to the organization and its stakeholders. Typically, several factors converge that prompt concern – external challenges, absence of significant findings and recommendations, repeated control failures, fraud, etc. Many IA functions are quick to point to their recently completed Quality Assurance and Improvement Program and/or External Assessment results, asserting that compliance with the International Standards for the Professional Practice of Internal Auditing (Standards) is a key indicator of the function’s value to the organization. In the eyes of the audit committee, would the results of quality assurance programs provide enough persuasive evidence to measure internal audit’s relevance and value? An informed and proactive audit committee will demand additional evidence. Critical to the argument will be matters such as:

- Maturity of the risk management framework
- Monitoring tools to track and manage risks and adjust the audit plan when warranted
- Use of specialists in areas requiring unique skills (IT, tax, etc.)
- Expanding industry and technical training
- Capture and use of information through technology
- Staying in front of information technology risks

- Incorporation of fraud prevention and detection practices
- Demonstrate governance, risk management and compliance integration
- Specific and measurable accomplishments

Internal audit must demonstrate that its methodologies and practices are leading edge, and effectively monitor and mitigate ever-evolving risks that present challenges to the organization. It is recommended that internal audit leadership, in addition to establishing quality assurance program, build a professional network with other organizations to compare and contrast methodologies and practices (i.e., benchmarking the function). If IA leadership is not frequently collaborating with others in the profession, practices can become stale and outdated, and the function expendable, as opposed to remaining relevant and adding value to the organization.

Don Owens
Past President

CGAP Training: Government Audit Professional Workshop

Date: Tuesday, August 7th and Wednesday, August 8th.
Time: 8:30 am – 5 pm daily
CPE: 16 hours
Location: River Club at Confluence Park, 679 West Spring Street, Columbus, Ohio
Cost: $375 members and $425 nonmembers
Instructor: Thomas F. O’Connor

This two day workshop contains IIA (Institute of Internal Auditors) source materials as well as the latest literature on the role and expectations of government auditors in the current era of enhanced accountability in the public sector. Four domains include standards and controls, audit practices, audit methodologies and skills, and the government environment – are carefully reviewed and discussed. Discussion of each domain is followed by a mock quiz comprised of approximately 50 relevant practice questions. The result of each mock quiz are discussed in the lecture and individual question and answer periods.

Upon completion of this course participants with be able to:

- Understand and apply required standards for governmental auditing
- Use current audit methodologies and techniques in government audits
- Describe the government auditor’s evolving role in accountability
Thank You and Congratulations to the New Officer Elects for Chapter Year 2012-2013

President Elect: Mike Parkes, CIA, CISA

1st Vice President Elect: Pam Pesta, CFE, MBA

2nd Vice President Elect: Angela Gillis, CPA

Secretary Elect: Molly Riddle, CFE, MS

Treasurer Elect: Steve Koehrsen, CPA

Corresponding Secretary Elect: Melissa Huff, CIA, MA

Welcome New Chapter Members

Patrick Brobeck, Attorney General of Ohio
Lindsay Grigsby, Limited Brands Inc
Ashley Mowery, Limited Brands Inc
Jennifer Griffith, Momentive
Richard Damschen, Mission Essential Personnel
Joshua Stephens, Cardinal Health Inc
Jacob Epling, Cardinal Health Inc
Kamal Kapoor, Industrial Commission of Ohio
William Dokko, Huntington Bancshares Inc
Russ Kaminski, Huntington Bancshares Inc
Scott Haag, Huntington Bancshares Inc
Brice McNamee, Huntington Bancshares Inc
Laura VanHoey, Scotts Miracle Gro
Stephany DiYanni, KPMG LLP USA
Christina Beha, Ohio Fair Plan Underwriting Association
Richard Conmay, Sanoh America, Inc.
Judd Eberhart, Crowe Horwath LLP
**2013 Central Regional Conference**

Date: September 29 to October 2, 2013  
Location: Hilton Easton  
Program Tracks: Audit Skills & Development  
Risk Management & Governance  
IT/Information Management  
Financial Services & Healthcare  
CIA Learning System  

Host Committee:  
Clay McCord, Host Chair; claymccordia@yahoo.com  
Genny Ishmael, Co-Chair Programming; Genevieve.Ishmael@cardinalhealth.com  
John Slavnik, Co-Chair Marketing; jrslavnik@ashland.com  

Volunteers Needed: To help make this the most successful Regional Conference today, we need your help. Please send a note to Clay, Genny, or John if you are interested in getting involved in any way. We have MANY opportunities for you to make a difference in this conference.

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**Call for Committee Volunteers**

Now is a great time to consider volunteering for next year’s Chapter committees. Joining a committee is a great way to be introduced to the interworking of the Chapter. The need for committee volunteers is great.

Our goal is to have at least two volunteers per committee. Please consider supporting the Chapter through committee volunteerism. The following is a summary list of the committees that support our Chapter.

- CAP Reporting/IIA Filings (financial performance report that is submitted monthly to The Institute of Internal Auditors)
- Membership
- Newsletter
- Research (topics of interest are subject to review and approval by the Board of Trustees of the Chapter)
- Program Committee (help to establish program for upcoming Chapter year)
- Attendance/Registration/Survey Management (shared service with Training and Education – manage registration and collections)
- Facilities (shared service with Training and Education – secure facilities and amenities needed for chapter events)
- Training and Education (assist in planning and staging key training for chapter members)
- Professional Associations Coordination (work with other professional organizations to promote commonalities and programs of mutual interest)
- Events/Sponsorships (coordinate special events and solicit sponsorships from companies)
- Audit/SOS/IRS (required review of Chapter’ financials, tax filings, etc.)
- Employment Committee (manage advertisements from employers seeking candidates)
- Academic Relations/Scholarships (interaction and planned events with colleges and universities)
- Advocacy (promote the Chapter through multiple channels)
- Web-site Management (assist in management of web-site)

If interested in supporting one or more of the listed committees, please contact Mike Parkes, Chapter President 2012-2013 at Mike.Parkes@huntington.com. All members are welcomed on any committee. If you have any questions regarding the process or would like additional information, please send questions directly to Mike. Thank you in advance for your support of the Chapter….
The Central Ohio Chapters of the IIA & ISACA Present

2012 GOLF OUTING
New Albany Links Golf Club

Friday June 15th at 9:00am

Come enjoy a day of golf, networking, food, drinks, fun and

a chance to win $10,000!

- 18 hole scramble
- One hole will have a $10,000 prize for a
hole in one
- Shotgun start at 9:00am
- Golf skill prizes and raffle prizes
- Registration includes greens fees, cart, lunch
and 2 free drink tickets
- $5 mulligan sale to benefit Central Ohio
Food Bank

IA, ISACA & ISSA Members  Non-Members
Early Bird Registration: Before June 9  $25  $55
Last Chance Registration: June 9 – 13  $35  $75

Please visit the chapter website for more information and to register:
http://isaca-centralohio.org/2012_Golf.htm
Registration deadline is June 13th

Sponsored by:

[Logos of sponsors]
Pictures from Career Fair
Current Job Postings

Internal Control Administrator—TS Tech North America

JOB OVERVIEW: TS Tech is looking for an individual who will contribute to enhancing internal control and improving business processes by developing and performing risk based approach audits to comply with SOX and other internal audit initiatives for all company’s subsidiaries in the Americas.

Senior Auditor—Cooper Tire, Findlay

JOB OVERVIEW: Cooper Tire is looking for an individual with 3 to 8 years of accounting or auditing experience to perform financial, operational, compliance, and IT audits, including support of external auditors and SOX compliance testing. The candidate will have strong verbal and written communication skills. The position requires travel of 25%-35% including international travel.

Senior Auditor—Ohio University

JOB OVERVIEW: OHIO University Internal Audit is accepting applications for the position of Senior Auditor. For full job description and to apply, please visit: http://www.ohiouniversityjobs.com/postings/2730. The position will remain open until filled. For full consideration, please apply by April 20, 2012. Ohio University is an Affirmative Action/Equal Opportunity Employer.

IT Internal Auditor—Erie Insurance Group

JOB OVERVIEW: As an IT Internal Auditor with the Internal Audit Department located at our corporate office in Erie, PA, you will perform and lead information technology (IT) audits and prepare related reports. You will identify opportunities to cost effectively enhance internal controls in information systems, security, operations and computer facilities. You will audit and review IT processing installations, processing systems and new or planned computer applications. You will complete assignments related to Sarbanes-Oxley compliance and guides less experienced staff. To apply, please visit http://www.erieinsurance.com/about/job-openings.aspx, JOB ID 2011-3301, IT Internal Auditor III

Senior Internal Auditor—Battelle

JOB OVERVIEW: When you work at Battelle, you are plugged into a powerful network of people who are solving the world’s energy concerns, our national security, and the health of our nation. Since 1929, Battelle has been delivering innovative products and solutions and is an important social partner in building tomorrow’s technology workforce by investing millions annually in science education and community service. Battelle is currently seeking a Senior Internal Auditor. This position is located in Columbus, Ohio.

Contract Auditors—eSearch:

JOB OVERVIEW: eSearch is looking for experienced audit / internal audit professionals for a major CPA firm during their busy season. There are multiple openings and qualified candidates will have experience and should possess a professional certification.

IT Auditor—Marathon Petroleum:

JOB OVERVIEW: Marathon Petroleum is currently accepting applications for an IT Auditor in Findlay, OH. Individual will participate in reviews of internal controls within computer applications, technology infrastructure and developing systems. This position will focus on technology infrastructure which includes Mainframe, Windows, UNIX, VMWare ESX, SQL, Oracle, SAP, business and process control networks. The ideal candidate must be proactive and engaging, with the ability to work independently in the completions of audits and issuance of reports. Strong interpersonal skills are required.

For details on job responsibilities, required skills and knowledge as well as contact information, please, click on Members Only tab, then Job Postings on the Chapter website: http://www.theiia.org/chapters/index.cfm/home.page/cid/38

The IIA Central Ohio Chapter Job Posting Information

The Central Ohio Chapter of The IIA offers a job posting section on our website. The cost is $100 and it can be paid via a check or a PayPal. The cost includes the placement of a summary of the employer’s ad in an issue of the Newsletter (Job Summary Section) and posting of the employer’s ad on the website for 6 months.

Please contact Chapter Treasurer, Molly Riddle at RIDDLEM8@nationwide.com to make the payment and submit the ad to: newsletteriia@gmail.com.
Employment Wanted

Are you an employer looking to fill a position? Here is the place you should look first! We are providing listings of individuals who are seeking employment opportunities including contact information and a brief summary of qualification and/or experience.

- Name: Steve Zwelling
- Certifications/Education: CIA, CPA, CISA, CDP; BS (Accounting) - The Ohio State University
- Contact Information: 614-595-5346; stevezwelling@hotmail.com
- Experience/Qualifications: Internal operations auditor who enjoys doing the detail. Excellent communications skills—written and verbal. Problem solver.

Make Sure You’re Receiving Central Ohio Chapter Updates

Many of us are inundated with unnecessary emails, so the “opt-out” or “unsubscribe” buttons have become popular. However, if you’re not receiving newsletters and updates from the Central Ohio Chapter of The IIA, it could be because you opted out of IIA communications, which includes national and local communications. To make sure you’re receiving information about local events and opportunities, follow the simple instructions below. The IIA continues to refine communication practices to ensure that you only receive relevant messages.

1. Log in to The IIA’s website at www.theiia.org with your member number and password.
2. At the top of the screen, select ‘Update Your Profile.’
3. Under ‘Profile Information’ click ‘Edit.’
4. Scroll down to ‘contact preferences’ and make sure to check ‘yes’ for the item ‘May The IIA and your local affiliate contact you by e-mail?’

Please take this opportunity to review and refresh the rest of your profile information, and remember, you can opt out of solicitations and related party offers while continuing to receive official IIA and chapter communications. Anyone having trouble viewing or updating their profile and changing their settings can contact membership services at (407) 937-1111 or custserv@theiia.org.

For an easy access to the Chapter website, take a picture of the QR code on left with your phone.