Letter From the President

Happy 2015 Charlotte IIA Members,

It’s that time of year again when I get to brag about our Chapter, our Board Members, our Officers, our Volunteers and our Members. As your 2nd term President, I cannot say enough how much we rely on each and every one of you to continue to be successful.

I’m proud to announce that we have, once again, achieved Platinum status from the IIA Headquarters which is the highest Chapter recognition for excellence in serving our members, serving the profession, and meeting the IIA’s requirements for chapter administration. Thank you all for your dedication to our Chapter.

I am also excited to announce that our Chapter will be expanding to include a new committee that will serve to strengthen our core values and goals. The Charlotte Area ACL User Group will be transitioned to the Charlotte IIA Chapter and will be renamed the Charlotte IIA’s Data Analytics User Group effective immediately. This new partnership has many benefits for both organizations, including formally recognizing the importance of the role that data analytics has in our audit methodologies and presenting more opportunities to our members to expand their knowledge base and understanding of data analytics. Brian Karp, Manager, TIAA-CREF is currently serving as the Chairperson of this committee and will be sending more information regarding how you can participate and get involved.

I am pleased to report that, although our chapter year is half over, our Programs and Networking Committees are not slowing down, as we continue to be hard at work developing training and social events to round out chapter year. I encourage each of you to visit our website to stay current on the activities and events. As always, let us know what you think about the activities offered to you by the Charlotte IIA Chapter and please feel free to give us feedback by contacting us via Twitter or LinkedIn.

I hope you are as excited and proud of the Charlotte IIA Chapter as I am. It is truly a pleasure to serve you.

Warm regards,

Arlene

Thank you to our 2015 Corporate Sponsors!

If you are interested in sponsoring our local chapter, please contact Lashanda Dover for additional information

Lashanda.Dover@Tiaa-Cref.org
**DON’T MISS THESE UPCOMING EVENTS**

**Upcoming CPE for 2015**

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<th>Date</th>
<th>Topic</th>
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<td>February 6</td>
<td>CIA Part I Review Course</td>
<td>Garland Granger</td>
<td>8</td>
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<tr>
<td>March 6</td>
<td>CIA Part II Review Course</td>
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<td>March 24</td>
<td>Reputation Lost! An Immersive Seminar of Reputation Risk</td>
<td>Ken Ramaley</td>
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<td>Maggiano's</td>
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<td>March 9-10</td>
<td>Mid Atlantic District II Conference</td>
<td>Various</td>
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<td>Chapel Hill, NC</td>
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<tr>
<td>April 9-10</td>
<td>CIA Part II Review Course</td>
<td>Garland Granger</td>
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<td>TBD</td>
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<td>April (TBD)</td>
<td>Report Writing</td>
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<td>Critical Thinking</td>
<td>Raven Catlin</td>
<td>8</td>
<td>TBD</td>
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**Member Webinars**

The following webinar is being offered by The IIA. Click on the webinar title to view a description and outline, along with presenter information and key takeaways.

January 20, 2015—1:00 pm—2:00 pm
Members-only Webinar: An Outlook on the Internal Audit Landscape for the Year Ahead

**March Training Event—Reputation Lost! An Immersive Seminar of Reputation Risk**
March 24th from 4:00 to 8:00pm at Maggiano’s

“What happened? Why are we all over the media? I thought this couldn’t happen here! And why didn’t audit know about it?” In this 3-hour seminar, “Reputation Lost!”, you will find yourself at the center of a reputation maelstrom. By applying enhanced audit methods, each participant will get hands-on experience in diagnosing and preventing reputation disasters.

Reputation Risk has a whole new meaning in the 21st Century. This course provides auditors with new tools to provide assurance against reputation’s threats while embracing its opportunities.

The seminar will be led by Ken Ramaley, CIA, CRMA. His firm, Ramaley Group, specializes in development of efficient, effective audit approaches for emerging and traditional risks. His work on reputation risk has been featured prominently in the *Journal of the Risk Management Association*, as well as other audit and insurance industry publications.

**SecureWorld Cybersecurity Conference | February 11, 2015**

Join your fellow security professionals in Charlotte for a day of affordable, high-quality cybersecurity training and education. IIA members will receive a discount by using the following code: IIA. For additional information and to register click on this link - [Agenda and Registration](#).
Save the Date

2015 IIA District Conference
March 9 – 10, 2015

The Raleigh Chapter of the Institute of Internal Auditors will be hosting the 2015 IIA Mid-Atlantic District Conference at the Friday Center in Chapel Hill, North Carolina next March. Make sure to SAVE THE DATE on your calendar and visit the Raleigh IIA chapter website for further details as they unfold.

July 5 - 8, 2015
IIA’s 2015 International Conference

Join us for the 74th annual IIA International Conference, July 5-8, 2015, in Vancouver, as we embark on an educational journey rich with insights for internal auditors at every level. Expand your network with 2,000+ peers from more than 100 countries, deepen your knowledge of internal audit, and experience the sights and multicultural offerings of British Columbia as we explore “Mountains of Change… Oceans of Opportunities.” Additional details will be available soon. In the meantime you are invited to contact us with any questions at international.conference@theiia.org.

September 8 -11, 2015
IIA Seminars in Raleigh

IIA headquarters is coming to Raleigh in September to host a seminar. The following topics will be covered:
Assessing Risk: Ensuring Internal Audit’s Value
Auditor In Charge Tools and Techniques
Beginning Auditor Tools and Techniques
Enterprise Risk Management: An Introduction
COSO-based Internal Auditing

Don’t miss this opportunity to learn from some of the best. Sign up by July and save! Click the link below for more details.

Registration

Request for Information

Attorney Greg Rodgers and I are completing the development of Private Sector Interviewing: What you don't know can hurt you. I am endeavoring to garner (from the private sector) accounts of experiences wherein there have been adverse consequences (for the interviewer) as a result of the conduct of the interview. I don't want individual or organizational names - just a narrative account of the circumstance. My goal is to identify patterns or commonalities of circumstances in order to provide the opportunity to prescribe proactive countermeasures. If you would be willing to assist, please send your experience(s) to dwrabon@msn.com

Please pass this request along to any other private sector professionals who may be willing to assist, I would greatly appreciate it. Thank you and all the best for 2015.

Don Rabon, CFE
Successful Interviewing Techniques
Welcome To Our New Members

David Adamaitis  Meghan Edwards  Maisie Leftwich  Casey Powell
Wesley Allen  Michael Estes  Robert Long
Cynthia Amatuzzo  Joseph Faist  Kristen Lorick
Nicholas Baldwin  Murad Fakhouri  Lisa Lunny
Julie Barnes  Robert Featherstone  Tiffany Lyons
Roger Bell  Jonathan Ferguson  Krystal Magazine
Christopher Bleakley  Ryan Fischer  Tonya Marriott
Patrice Bowden  Lisa Kim Fisher  Dawn Martin
Jason Brasile  Donald Fisher  Jean Mascary
Andrew Brice  Sydne Folger  Tyler Masuda
Jessica Brinkmann  Jennifer Grant  Marc Matalavage
Amanda Brittian  Tao Guo  Paritosh Mathur
Ricky Brown  Evan Hager  Elizabeth McConnell
Flavia Brucia  Graham Hall  Alex McDermott
Heather Caldwell  Lisa Hardee  Anthony Mondi
Moore  Ron Hardison  Brittany Montes de Oca
Penny L. Carter  Meredith Hardison  Garrett Moyer
Duanne Cehelnik  Zachary Harris  John Mugwe
Taylor Chabot  Taylor Harvey  Jeff Murfin
Francesca Clyburn  John Henderson  Kathleen Narcisi
Ryan Collier  Maria Hites  James New
Richard Cook  Hilary Hoskins  Linhan Nguyen Skoch
Victoria Brooke Craft  Turkessa Houck  Ashlyn Nicholson
Jason Creel  Amber Hoyle  Jason Nottingham
Kim Crocker  Reginald Jackson  Kelsey O'Connor
Walter Curl  Douglass Jambor  Ryan Olech
Kerstin Dammlaks  Matthew Jameson  Mark Osborn
Richard Daudelin  Stephanie Lee Jarvis  Shonda Parker Smith
Shannon De Esch  Brittini Jenkins  Monil Patel
John Denker  William Jett  Yagnesh Patel
Rashida Dennis  Jacquelyn Johnson  DeJuanne Patterson
Bradley Dey  Robert King  Demond Pearson
Kathryn Diefenderfer  Colleen Koss  Duane Peck
Laurie Diman  Yaa Kyei  Seth Peters
Mike Dong  Bryan LaCasse  James Plover
Donald Earls

Congratulations To Our Newly Certified Members!

Emily A. Buchanan-Wright - CIA  Bryan Nickolas Hatcher - CIA  Alexandre Kaliberdine - CFSA
Frank W Crutchfield - CIA  George Hendrix IV - CIA  Joe A. Wilson - CFSA
Kristin Diamond - CIA  Laura K. Myers - CIA  George Hendrix IV - CCSA
Shannon Rainer Freeman - CIA  Nicole L. Plates - CIA
Stephanie Young Garner -CIA  Kyle Stillie - CIA
Patricia Ann Gibson - CIA  Bryan Todd Wright - CIA
Internal Auditing in a Tone Deaf Environment

Richard Chambers, CIA, CGAP, CCSA, CRMA, shares his personal reflections and insights on the internal audit profession.

As internal auditors, we understand the importance of a strong tone at the top. It defines an organization’s culture and often the organization itself. A strong and positive tone sets a clear direction – operationally, ethically, and morally – and enables us to do our jobs and serve our stakeholders effectively.

But for some organizations, management and/or the board may seem profoundly tone-deaf and unable to articulate a clear path or purpose. Or worse, the tone they do set is less than desired and perhaps even counter-productive. The impact may go unnoticed, or it may become quite visible: goals and objectives are missed, morale and productivity falter, revenue and profitability plummet.

When the tone at the top is deaf or flat, it’s difficult for anyone, including internal auditors, to determine a best course of action.

So, how can we as internal auditors proceed when the tone at the top is ineffective or, perhaps, even destructive and our ability to effect positive change is compromised?

The short answer: It can be tough.

The good news is that this problem is less common than in the past. Not that long ago, boards and audit committees were too often ignorant to certain management shortcomings. Tone at the top simply wasn’t on their radar. But since a number of spectacular corporate failures and legislation such as the Sarbanes-Oxley Act, boards and audit committees have become much more attuned to management’s ability – or inability – to lead.

One thing is clear: We cannot and should not try to coexist in an environment devoid of appropriate tone at the top. Where this situation exists, our priority must be to work tirelessly to educate and assist management and boards toward righting the ship.

In 2013, I penned an article for the National Association of Corporate Directors' Directorship magazine, titled “Think of Internal Audit as the Conscience of the Organization.” I offered several questions directors should pose to CAEs toward gauging corporate culture. Internal auditors might consider asking themselves similar questions:

- Have you conducted an audit of your organization’s tone at the top and, if so, what did you learn?
- How effective is your management and board in communicating tone at the top?
- Are management and the board upholding core values, and when was the last time those values were reviewed for relevance and effectiveness?
- How does your organization regularly communicate its core values to employees?

At the end of the day, it’s up to each of us to decide whether we can continue to work in a tone-deaf environment. Some auditors might thrive on being part of an effort to turn around a bad situation, but others may find the best course of action – when all else fails – is to “talk with our feet.” Leaving a troubled organization is a difficult decision, and that should be a last resort. But we all need to have the satisfaction of knowing that our hard work can make a difference. And the cold, hard facts are, where management is unable or unwilling, the opportunity for making a difference may be limited.

It’s crucial that each of us remembers our commitment to our organization and strives to effect positive change. We also need to assess what we hope to accomplish. Each organization is unique, and each internal auditor has unique goals and objectives. My hope is that we will all find a work environment in which we can make a difference. For some, that work environment may be one in which we face tremendous challenges. For others, we may need to know when to walk away.