Announcements

**Auditor or Investigator... Which hat are you wearing?**

**Speakers:** David Debenham, JD, CPA (6 hours) and Dr. Larry Miller (2 hours)

**Date/Time:** April 23, 2019 (8:15 am - 5:00 pm)

**Location:** Chattanooga State Community College (Health Science Center – Room 1083)

**Cost:** $200 for Members; $225 for Non-Members

Click here to register by noon on Thursday, April 18, 2019.

*This 8-hour seminar consists of two sessions. Registration/Breakfast starts at 7:30 am and directions will be sent out shortly before the event.*

One session (6 hours) will feature David Debenham, a trial lawyer with over 30 years of experience. In historical dramas, the auditor wore a green visor, and the investigator a deerstalker hat, connoting their very different roles at the time. The role of the modern auditor, both internal and external, has "morphed" from simply conducting random sample testing and reporting on irregularities, to something more, sometimes much more. When does auditing or investigating for irregularities amount to a criminal investigation of one or more suspects? Why does it matter? What do you do when it does? This session seeks to answers these questions, and many more.

David Debenham, JD, CPA, has a Masters in each of Law, Forensic Accounting, and Science (majoring in Fraud & Forensics), He is uniquely qualified amongst practitioners to explain the forensic roles of the modern auditor and investigator. He is also a Certified Fraud Examiner, who has spoken on a variety of topics at the ACFE Global Conference and a number of ACFE Chapter events.

The other 2 hour session will feature Dr. Larry S Miller. Dr. Miller’s presentation will focus on how auditors might encounter documents that have been altered or forged with illustrations of how fraudulent documents are created or how existing documents might be altered. Methods of how to determine if a document has been fraudulently created or altered and how to prove the case in administrative and court hearings will be discussed.

Dr. Larry S. Miller is a Distinguished Professor and Chair of the Department of Criminal Justice & Criminology and Director of the Graduate Program in Forensic Document Examination at East Tennessee State University. Dr. Miller has been a forensic document examiner since 1981 and has testified numerous times in Federal and state courts in Tennessee, Virginia, Kentucky and North Carolina. He is board certified and a Diplomate with the Board of Forensic Document Examiners and the National Association of Document Examiners. Dr. Miller has authored several textbooks and research articles published in refereed journals. His Ph.D. is from the University of Tennessee - Knoxville in Public Safety with collaterals in Forensic Anthropology and Criminology.
Fraud and Anticorruption Audits (by the IIA Knoxville Chapter)

Speakers: Linh Truong
Date/Time: April 12, 2019 (8:00 am - 5:00 pm)
Location: Rothchild Catering (Knoxville, TN)
Cost: $150 (8 CPEs)

Fraud risks are still holding its place on Enterprise Risk Assessment heat maps. Sarbanes Oxley and other anti-corruption related regulations implemented over the past 15-20 years have not stemmed the tide of the headlines spotlighting yet another company hit with scandal. This Seminar will provide the viewpoint and experience from a CAE with 25 years of audit experience in industries with the highest propensity for fraud and corruption: Financial Services, Oil/Gas, and Healthcare.

Who Should Attend: Auditors at all levels who want a better understanding of fraud/corruption risks, audit considerations as well as practical recommendations to help organizations prevent/detect fraud.

Objectives:
- Learn how to conduct a Fraud Risk Assessment
- Develop an Fraud/Anti-corruption Audit Program
- Recommend practical and valuable solutions to management
- Implement continuous monitoring controls

Linh Truong has years of audit experience including being the former CAE of Kos-mos Energy and Alon USA where she built the respective internal audit departments from ground zero including developing all templates for risk assessments, audit programs, audit reports, and Audit Committee presentations.

She has also conducted many special projects including investigations, new country office readiness assessments, and vendor audits. She has spearheaded Fraud Risk Assessments and ERM initiatives at multiple companies. She has implemented first year SOX at three companies and have brought SOX compliance efforts in-house, saving millions of dollars.

She has worked at Hunt Oil, Xerox, Credit Suisse Group, and KPMG. Her audit career has provided her the opportunity to live and work in Germany and Switzerland for 4 years as well as travel throughout the United States, Canada, Europe, parts of Africa and Yemen. She has also founded an Energy CAE Shareforum in 2006 which now has about 30 companies. The members meet in the Spring and Fall to share internal audit best practices.

Click here to register.

Save the Date - MrExcel Seminar

Save the date! MrExcel is making his final appearance in Chattanooga on November 12, 2019.

MrExcel is retiring at the end of this year and this will be his very last class and will be held in the UTC University Center. We will issue further details in the future, but we encourage you not to miss this last chance to attend the highly regarded training provided by MrExcel.

Upcoming Chapter Social

In years past, we typically had our chapter social in the summer by going to a Chattanooga Lookouts game. We are planning on trying something different this year by having it in the fall (September/October timeframe) and going to a Chattanooga Football Club game. We will issue more details in the near future.

Additionally, if you have any ideas for what types of activities you might want to see us doing for future chapter socials, please don’t hesitate to let us know (jajacosalem@tvaigo.gov).
Student Night at Covenant College

We had a great night at our Student Night event at Covenant College!

If you are interested in representing our chapter in future Student Night events at the various local universities, please contact John Jacosalem (jajacosalem@tvaogt.gov). Ways you can volunteer include speaking on a panel of 2-4 auditors or general administrative tasks during the event. No matter your background, how long you have been, or how you became an internal auditor, students would love to hear from you - the wider the variety of backgrounds and experiences, the better!

New Chapter Member Certifications

Congratulations to Kristin Leach (Senior Auditor, TVA Office of the Inspector General) for obtaining the Certified Government Auditing Professional (CGAP) designation!

Internal Audit Awareness Month

May is International Internal Audit Awareness Month. We are glad to be able to promote the internal audit profession and spread the word about the value internal auditing brings to organizations and the business community.

2019 IIA International Conference

Date/Time: July 7-10, 2019
Location: Anaheim, CA
Cost: Varies depending on when you register and if registering as a group (check the hyperlink below)

When you think of Southern California, you envision a locale like no other, equally rich and relaxed, sunny and subdued, educational and entertaining - a place with... A Vibe All Its Own.

Internal auditors from all over the globe will converge on Southern California to gain new perspectives, insights, and best practices relevant to all levels and industries.
With a theme of “A Vibe All Its Own,” the 2019 IIA International Conference will deliver a program that delves into timely issues impacting the profession. On top of earning CPEs, you will have the opportunity to network with fellow auditors from other countries, share ideas, challenges and solutions, and hear from global leaders on topics that apply across the board.

For more information on this conference and to register, please click here.

### IIA Members-Only Webinars

- **Pulse of the Profession: Defining Alignment in a Dynamic Risk Landscape (April 16, 2019)**
- **Public Policy Issues Ahead: A Washington Perspective (May 21, 2019)**

### Career Opportunities

- **Unum – IT Audit Director (Chattanooga, TN / Portland, ME)**
- **Unum – Internal Audit Director (Chattanooga, TN / Portland, ME)**
- **PCI Tribal Gaming Commission – Auditor (Atmore, AL)**
- **Discovery, Inc. – Senior Internal Auditor (Knoxville, TN)**
- **TVA Office of the Inspector General – IT Auditor (Knoxville, TN)**
- **TVA Office of the Inspector General – Experienced IT Auditor (Knoxville, TN)**
- **TVA Office of the Inspector General – IT Services Manager (Knoxville, TN)**

If you have any available positions that you would like for us to post to our Newsletter and/or distribute to the IIA Chattanooga Area Chapter membership via email, we would be glad to do so. Please contact John Jacosalem, Chapter Secretary (jajacosalem@tvaoig.gov).

As a member of the chapter, you are eligible for 20% off all Gleim’s CIA Review materials, as well as Gleim CPE. If you have any questions, contact our Gleim representative, Ryan Bergh by phone: (800) 874-5346, Ext. 438 or by email: iiachapters@gleim.com. Visit gleim.com/cia for more information on the CIA Exam or how Gleim can help you pass.

The IIA’s CIA Learning System is a comprehensive training course designed to provide chapters, members, and the audit community of professionals with information and tools to master the global CIA exam syllabus.

The IIA CIA Learning System also has several online and in-person seminars that cover each part of the CIA exam. Click the links below for more details on dates, pricing, and how to register:

- **Part 1**
- **Part 2**
- **Part 3**
<table>
<thead>
<tr>
<th>Chapter Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Kim Clingan</strong></td>
</tr>
<tr>
<td>President</td>
</tr>
<tr>
<td><a href="mailto:kclingen@chattanoogastate.edu">kclingen@chattanoogastate.edu</a></td>
</tr>
<tr>
<td><strong>Janna Hixson</strong></td>
</tr>
<tr>
<td>Treasurer</td>
</tr>
<tr>
<td><a href="mailto:janna-hixson@utc.edu">janna-hixson@utc.edu</a></td>
</tr>
<tr>
<td><strong>Amanda Thacker</strong></td>
</tr>
<tr>
<td>Vice President</td>
</tr>
<tr>
<td><a href="mailto:amanda_thacker@bcbst.com">amanda_thacker@bcbst.com</a></td>
</tr>
<tr>
<td><strong>John Anthony Jacosalem</strong></td>
</tr>
<tr>
<td>Secretary</td>
</tr>
<tr>
<td><a href="mailto:jajacosalem@tvaog.gov">jajacosalem@tvaog.gov</a></td>
</tr>
</tbody>
</table>

IIA Chattanooga Area Chapter • PO Box 11305 • Chattanooga, TN 37402
IIAChattanoogaAreaChapter@gmail.com