The legal landscape for employers is changing at a feverish pace. This is particularly true for legal issues affecting workplace safety. Burdensome new OSHA rules are only the beginning. New developments create new challenges for employers as they attempt to address and control the risks posed by legalized medical marijuana and other workplace drug issues. More than ever, employers must consider what they can and should do about the looming threat of being targeted by workplace violence or even terrorism. This presentation is designed to help auditors understand and respond to these and other legal challenges.

You are not going to want to miss this critically important, highly relevant presentation on *Workplace Issues in Changing Times* by special speaker Matthew Bakota of Dunlevey, Mahan + Furry. Topics include:

* New OSHA Obligations and Stiffer Penalties
* Workplace Drug Issues In Changing Times
* Workplace Violence and Crime
* Employment Law and Workers’ Compensation Updates
* Insuring Against Workplace Risks
Welcome New Dayton Members!

We are excited to announce that we have a new member to the Dayton chapter of the IIA!

**September 2016** Khanh Ensign—Air Force Audit Agency

All new members will enjoy lunch on us, so join us at our next meeting and we will give you a big welcome AND a free lunch!

“Even if you’re on the right track, you’ll get run over if you just sit there.”

- Will Rogers

## 2016–2017 Officers

**President**
Konrad Kuschnerus, CPA, CISA
CareSource
Konrad.Kuschnerus@caresource.com

**Vice President**
Sara O’Banion
Clark Schaefer Consulting
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**Treasurer**
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CareSource
Jeffrey.Daufel@caresource.com

**Secretary**
Dianne Greschl, CIA
CareSource
Dianne.Greschl@caresource.com

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**!!Certification Alert!!**

A big congratulations goes out to **Darrell Allen II** who recently completed the CGAP (Certified Government Auditing Professional) certification. All newly IIA certified members will enjoy lunch on us, so join us at our next meeting and we will give you a handshake AND a free lunch!

**Member Anniversaries**

**Congratulations** to the following members who celebrated an IIA anniversary this month:

- Sandra Coker 24 years
- Robin Brandt 19 years
- Alice Becton 9 years
- Dawn O’Connell 8 years
- Vicki Jacoby 7 years
- Chris Lahmann 7 years
- Julie Hunn 2 years
**CFSA—Certified Financial Services Auditor**

As the demand for top talent and acumen in the financial services industry rises, there is no better way to establish your credibility than with the Certified Financial Services Auditor (CFSA) designation. Earning your CFSA from The IIA can set you apart from peers.

Earning a professional credential from The IIA is the best way to demonstrate your commitment to advancing in this competitive niche and communicating your breadth of knowledge.

The CFSA is a valued specialty certification for audit professionals working in banking institutions, thrift/savings and loan organizations, credit unions, insurance companies, security and commodity services, holding and investment companies, credit agencies, financial services regulatory agencies, and other financial services organizations.

**Requirements**

A CFSA candidate must meet the following eligibility requirements. Before a candidate application can be approved, ALL documentation (proof of education, character reference, and identification) must be received and approved by The IIA’s Certification staff.

* CFSA candidates must hold a 3- or 4-year post-secondary degree (or higher) OR Two years post-secondary education and five years verified experience in internal audit or its equivalent, OR Seven years verified experience in internal audit or its equivalent.
* CFSA candidates must exhibit high moral and professional character and must submit a Character Reference Form signed by a CIA, CGAP, CCSA, CFSA, CRMA, or the candidate’s supervisor.
* Two years of auditing experience in a financial services environment. A completed Experience Verification Form is required. Candidates may apply to the program and sit for the exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

**Upcoming Events for Financial Services**

Did you know that you can access tools and services from the Financial Services Audit Center from the IIA website? On the home page, just click Specialty Audit Centers under Quick Links!

**Thursday, November 3, 2016**

**Webinar: The Three Lines of Defense**

The Three Lines of Defense model intends that, overseen by senior management and the board of directors, three separate groups (or lines of defense) within the company are necessary for effectively managing risk and control.

**Thursday, November 10, 2016**

**Webinar: Planning the Internal Audit: Components of Capital Planning**

This session will present practical approaches on how to conduct an audit and ongoing monitoring of the capital submission process.

**Dayton CAE (Chief Audit Executive) Group**

The Dayton IIA Officers would like to gather information on interest in creating a CAE (Chief Audit Executive) group for the Dayton and surrounding areas. If you are the CAE of your company and would like to collaborate with other area CAEs, please send an email to Konrad Kuschnerus at Korad.Kuschnerus@caresource.com

* All attendees will be entered to win one of two $50 Visa Gift Cards!
* Where: 11:30 to 1:00 at Brio Tuscan Grille at the Greene
* Upcoming dates: November 17

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"A Year from now, you may wish you had started today."

-Karen Lamb
3rd Annual IT Hacking Conference

Cyber Civil War: Are You - Team InfoSec or Team Audit?

Dates: Thursday, November 3rd and Friday, November 4th
Time: 8:00 am to 5:00 pm
Location: Summit West, 500 W Madison St (inside the Ogilvie Train Station)
CPEs: 16
Cost: $350.00 ISACA or IIA Member/ $375.00 Non-Member

Immediately following the second day of training, there will be a Happy Hour event at Kimpton Hotel Allegro, 171 W. Randolph Street, Chicago, Illinois 60601 from 5:30 pm - 7:30 pm. Drinks and light appetizers will be served.

Speakers and topics include:

Chicagoland CISOs—Panel Discussion led by Tina LaCroix-Hauri, CISO for the City of Chicago
Steven Wenikoff—The FTC’s Work inPrivacy Rights & Data Security
Thomas Eck—Presto: Developing a Security Program out of Thin Air
Kevin Saucier—Driving the Next Generation of Audit and Compliance Solutions with Zero Trust Networks
Paul Dant—Hacking Hospitals
Randy Armknecht and Albin Ahmetspahic—Cyber Threat Intel: A State of Mind
David Lefever and A.J. Armour—How to prepare for audit committee and/or Board of Director expectations from Cybersecurity and Audit
Stephen Thomas—Hacking ICS/SCADA Networks
Zee Abdelnabi—Establishing an Effective Vulnerability Management Program
John Cebulski—Benchmarking Offensive Deception Traps and Lures
Erika Del Giudice and Michael Salihoglu—Where Would Batman Be Without His Belt? Leveraging Hacking Tools for Better Auditing
Inno Eroraha—Fix the “sPumkins” and Drastically Decrease the Chances of a Data Breach
Stelios Valavanis and Steven Kent—Today’s Cybersecurity— A Panoptic Approach
Brian Henger—The Rise of Ransomware and How to Survive 2016
Adam Nichols—DIY Threat Data Integration with Splunk

For additional information, please visit the IIA Chicago Chapter website at:
International Standards for the Professional Practice of Internal Auditing (Standards)

There are several changes to the standards which go into effect on January 1, 2017. Revisions include:
- Addition of two new Standards
- Alignment of the Standards to the Core Principles
- Updates to existing Standards

Updates to the Standards can be viewed on the IIA site at: https://na.theiia.org/standards

“Great minds discuss ideas. Average minds discuss events. Small minds discuss people.”
- Eleanor Roosevelt

Upcoming Training

17 October 2016
All Star Conference
The Mirage / Las Vegas, NV

09 January 2017
Environmental, Health & Safety Exchange West Coast
Westin San Diego / San Diego, CA

20 March 2017
General Audit Management Conference
Gaylord Palms / Orlando FL

19 April 2017
Gaming & Hospitality Conference
The Mirage / Las Vegas, NV

23 July 2017
The IIA's 2017 International Conference
Sydney, Australia

Did you know...

In 2016, The Institute of Internal Auditors, Inc. (The IIA), along with 161 Chapters and 105 Institutes worldwide, serving more than 180,000 members, will celebrate 75 years of advancing the profession of internal audit.

The IIA has supported internal auditors as key players in moving the profession forward over the last 75 years. As the leading voice, The IIA provides guidance and training, helping internal auditors respond proactively to new legislation, emerging practices, technology and more. The IIA will continue to support the role internal audit plays in advancing the profession for the next 75 years and beyond.

Fun fact! The Dayton chapter was the sixth chapter formed!

Interested in Presenting or Attending a Dayton IIA Event?

Please let us know! There are many opportunities to speak and present at Dayton Chapter IIA events. Topics can be anything applicable to Internal Audit! Examples can include: managing your audit team and workload, learning how to audit new processes, fraud and investigations, IT related audits and controls, preparing for and passing IIA designations, and much, much more!

Dayton IIA chapter events are designed to promote learning in an environment that also fosters networking! With everything you can gain from your Dayton peers, why not take a moment to meet them and enjoy a valuable CPE event over lunch?

If you are interested in speaking or attending a future Dayton IIA event, please contact Konrad Kuschnerus or Sara O’Banion. Volunteers and topic ideas are always welcome!

Konrad Kuschnerus
konrad.kuschnerus@caresource.com

Sara O’Banion
sobanion@clarkshaefer.com
Make the Most of Assurance  by Ellen Caya

Assurance maps can enable internal audit to team with other assurance providers to visually convey how risk is managed.

Most internal audit functions perform comprehensive risk assessments and quickly see there are more audits to conduct than they have the resources to execute. One way internal audit can maximize the assurance around the risks its organization faces is by leveraging the results provided by the assurance activities in the three lines of defense — line management, oversight functions, and independent assurance providers — and depicting these results in an assurance map.

Assurance mapping visually demonstrates how assurance activities apply to a specific risk within an organization. A typical map is two-dimensional, with key risks on one axis and assurance activities on another. In addition to internal audit, the assurance activities typically involve management or functional areas that review, audit, or assess key organizational risks.

Read more on Assurance Mapping in this month’s Internal Auditor Magazine

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**Look what we’ve been up to...**

We have been working diligently to update the Dayton Chapter’s IIA website. Thanks to Christopher Milanese, we now have current information including upcoming meeting details. Look for more the come!

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**Did you know the IIA has a Career Center?**

You can search for positions or post a job opening. Here are some current openings in Ohio.

- **Auditor, Senior**
  American Honda Motor Co., Inc.
  Marysville, OH

- **Audit Manager**
  CHAN Healthcare
  Cincinnati, OH

- **Internal Auditor**
  Big Lots, Inc
  Columbus, OH

- **Senior Data Lead Analyst**
  KeyCorp

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**New to Certifications?**

**Why Become Certified?**

Discover the top 10 reasons to become certified and learn more about the premier designation of the internal audit profession, as well as our four specialty exams.

**Not Sure What to Do Next?**

Follow the six steps to certification when making the decision to become certified in the internal audit profession.

**Chart Your Course**

Confused about which exam or part to tackle first? Chart Your Course offers helpful tips from The IIA.

**Need More Information?**

The Certification Candidate Handbook describes the application, registration, and certification processes for candidates who register through IIA Global Headquarters.
Dayton Chapter Officer Bios

**Konrad Kuschnerus, President**

Konrad is the returning President of the IIA’s Dayton Chapter and a Manager of Vendor Risk at CareSource, a nonprofit managed health care plan headquartered in Dayton, Ohio. It is the largest Medicaid plan in Ohio. He completed his undergraduate degree at Ohio University where he majored in Accountancy and Pre-Law and then went on to complete his Master of Accounting at Miami University. Konrad obtained his CPA license in 2005. He also recently obtained the Certified Information Systems Auditor (CISA) designation. In addition to serving on the Dayton IIA board, Konrad has also served as Treasurer for the Central Ohio Association of Governmental Accountants. Konrad lives in Miamisburg with his wife, two daughters, and son and enjoys playing golf in his spare time.

**Sara O’Banion**

Sara is the incoming Vice President of the IIA’s Dayton Chapter and a consultant with Clark Schaefer Consulting. Sara holds a Bachelor’s Degree in Accounting and works with a wide array of clients including audit teams. Sara’s primary focus when working with any organization is process analysis and improvement. Sara currently resides in Dayton with her husband and two children.

**Jeffrey Daufel, Treasurer**

Jeffrey is the incoming Treasurer of the IIA’s Dayton Chapter and the Senior IT Auditor at CareSource. Jeffrey completed his undergraduate degree at the Ohio State University in Economics and Computer Programming. He later completed additional coursework at Wright State University in Accounting and Business Law and also Cisco Networking Technology and Computer Engineering coursework at Sinclair Community College. He began his career in General Ledger Accounting then worked his way up into IT Management and later into IT Auditing. He holds Certified Information Systems Auditor, Certified in Risk and Information Systems Control, and Certified Information Systems Security Professional certifications and is currently working to obtain the Certified Fraud Examiner certification. Jeffrey lives in Centerville and enjoys gardening and working in his greenhouse.

**Dianne Greschel, Secretary**

Dianne is the incoming Secretary of the IIA’s Dayton Chapter and works in Operational Excellence at CareSource. She has been with CareSource for four years, spending the first three as an Internal Auditor. She has also worked as an Internal Auditor at DPL, Inc. and as a Field Auditor for BP Oil. Dianne has an undergraduate degree from Wright State University in Accounting and Finance and she is a Certified Internal Auditor. Dianne and her husband are empty nesters and she enjoys knitting, OSU football and spending time with her three children and their spouses.

**Jim Davis, Chair, Strategic Planning**

Jim is the incoming Chair of the newly created Strategic Planning Committee for the IIA’s Dayton Chapter. He previously chaired the Government Relations Committee for the Northern Virginia Chapter of IIA. Jim is currently an Audit Manager for the Air Force Audit Agency (AFAA). He previously was employed by the Department of Defense Inspector General’s Office (DoDIG), US Army Audit Agency (USAAA), the West Virginia Department of Tax and Revenue, and by several area small businesses. Jim is a Certified Public Accountant (CPA), licensed in West Virginia, Virginia, and Ohio. He is also a Certified Government Financial Manager (CGFM), a Certified Defense Financial Manager (CDFM), a Certified Defense Financial Auditor (Level III), a Certified Fraud Examiner (CFE), and is DoD Financial Management certified (Level II). Jim received his Master’s Degree in Policy Management from Georgetown University and his Bachelor’s Degree in Accounting from West Liberty University. Besides his membership in IIA, he is a member of the Northern Virginia Chapter of the Association of Government Accountants (AGA), the Aviation Chapter of the American Society of Military Comptrollers (ASMC), the Huffman Prairie Toastmasters Club, the Association of Certified Fraud Examiners (ACFE), Delta Sigma Pi Professional Business Fraternity, as well as several other charitable, fraternal, social, and community organizations. Jim is currently enrolled in the Air Command and Staff College Distance Learning Program.

**Christopher Milanese, Chair of Web Administration**

Christopher is the incoming Chair of Web Administration of the IIA’s Dayton Chapter, and an IT Auditor at CareSource. He completed both his undergraduate (Computer Information Science) and graduate (Master of Business Administration) degrees at West Virginia Wesleyan College in 2011. Before joining CareSource and the Internal Audit Department in 2015, Christopher’s previous work experience includes customer service for a major bank and Oracle Database Development as a contractor for the United States Air Force. Christopher resides in Beavercreek and is planning a 2017 Summer Wedding with his fiancée.

“Volunteers do not necessarily have the time; they have the heart.”

— Elizabeth Andrew