



# Monthly Reporter

May 2014

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## QUICKLINKS

DETROIT CHAPTER  
HOMEPAGE  
[www.detroitiia.org](http://www.detroitiia.org)

IIA WEBSITE  
[www.theiia.org](http://www.theiia.org)

# PRESIDENTIAL PRESS

## May 2014 President Letter

**Hello Detroit Chapter Members,**

This is the last newsletter of the year! It has been a great year of education between the dinner meetings, webinars, seminars and conference. We appreciate all of the members who have participated to improve the overall internal auditing skill set in Southeast Michigan.

May 13th is a packed day of education for all the members. Starting in the morning at U of M Dearborn we have a seminar on "COSO 2013 How to Implement the Revised Internal Control Framework" with James Roth as the speaker. Our Dinner Meeting will be starting at 4:30pm with James Roth providing us with an overview of the COSO 2013 Framework and John Rahie who will address current advancements in global anti-corruption regulations.

During the dinner meeting we will hold our annual election, present awards including the CAE of the Year and President Awards. It should be a very entertaining evening for all.

The Annual Detroit River Cruise Social event is scheduled for May 30, 2014 with the ship open for boarding at 5:30pm and launching from the dock at 6pm from the end of Jos Campau. The cost is \$31.00 per person everyone can bring their friends. It will be a great dinner with the entertainment provided by the Cosmic Grove. I hope to see many of you there.

We still have bridge membership to the IIA available for those unemployed please go to the [www.theiia.org](http://www.theiia.org) website click on individual membership and scroll down to the link for bridge membership. In addition if you are currently unemployed you can attend three dinner meetings at no cost by contacting our membership committee chairman Gary Snyder at [gsnyder@comcast.net](mailto:gsnyder@comcast.net) to register.



## UPCOMING IIA CONFERENCES:

- The IIA's 2014 International Conference  
London, England  
July 6, 2014
- 2014 Central Regional Conference  
May 18, 2014  
Indianapolis, IN, USA

## ARCHIVED WEBINARS

<https://www.brighttalk.com/community/governance-risk-compliance/channel/6551>

For more events visit

[www.theiia.org/](http://www.theiia.org/)

**Institute of Internal Auditors**

**Detroit Chapter**

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**The Institute of Internal Auditors  
Detroit Chapter**

# PRESIDENTIAL PRESS (cont.)

It has been a pleasure serving as President for the past year. I plan to continue to support our Detroit Chapter next year and our new incoming President Erin Erikson. Thank you all for your support throughout the past year.

Best Regards

*Susan A. Yamin*

President, Detroit Chapter IIA

## CHAPTER EVENTS

### DINNER MEETING

**MAY 13** University of Michigan - Dearborn Training facility  
4:00 pm

### SPEAKERS



**James Roth**

James Roth, PhD, CIA, CCSA, CRMA is president of AuditTrends, LLC, a training firm devoted to identifying and communicating the best of current internal audit practice. Jim has three decades of progressive internal audit and teaching experience. His publications include nine AuditTrends seminars, nine books and seven other major works for the IIA International. He wrote all of the IIA's early research studies and training programs on COSO. His publications directly related to COSO are:

- Evaluating Internal Control: A COSO-Based Approach
- A COSO Implementation Guide
- Control Model Implementation: Best Practices
- Internal Audit's Role in Corporate Governance: Sarbanes-Oxley Compliance
- Best Practices: Evaluating the Corporate Culture

Jim was also one of three primary authors of the IIA's comment letter on the first exposure draft of COSO 2013. In 2008 the IIA gave Jim the Bradford Cadmus Memorial Award, which was "established...to honor individuals making the greatest contribution to the advancement of the internal audit profession." Energetic and motivating, Jim is one of the highest rated speakers on internal auditing. For more information, visit [www.auditrends.com](http://www.auditrends.com).

## EDITORIAL

**Editor-in-Chief**  
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*2nd Vice President*  
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*Secretary*  
Pamela Weipert, MBA, CIA,  
CPA, CGAP  
*Treasurer*

### Board of Governors

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Keith Carlson, CIA, CRMA,  
CRISC  
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CISSP, CFE, CITP  
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Pam Bishop, CIA, CFE, CISA,  
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Sajay Rai, CPA, CISSP, CISM  
Gary Snyder, CIA  
Sharon L. Gipson, CPA  
Hal Hebel, CPA  
Theresa M. Johnson  
President of the IIA Student  
Chapter,  
Eastern Michigan University  
Terefe Ejigu  
Central Region, District 2 Rep.  
Duane Borkowski, MBA, CIA

# CHAPTER EVENTS (cont.)



## John Rahie

The Freeh Group is one of best-known investigation and consulting firms in the world, having led the Penn State investigation, the BP Oil Spill claims fund review and the Daimler FCPA monitorship, among others.

John Rahie, a Managing Director of the Freeh Group and Of Counsel to the Detroit office of Pepper Hamilton, LLP, will address current advancements in global anti-corruption regulations, recent patterns in the enforcement of the Foreign Corrupt Practices Act and current global investigation activity affecting a number of different industries. He will also discuss the reputational impact such anti-corruption investigations have on a company's position in the market place and the costs, which they impose upon the companies, involved.

Pepper Hamilton is a multi-practice law firm with more than 500 lawyers nationally. The firm provides corporate, litigation and regulatory legal services to leading businesses, government entities, nonprofit organizations and individuals throughout the nation and world. The law firm was founded in 1890.

## 5TH ANNUAL IIA, ISACA AND IMA DETROIT CHAPTERS' 2014 SOCIAL EVENT

**May 30**

6:00 PM - 9:30 PM

Diamond Jack Charter Cruises  
Stroh's River Place Dock  
201 Joseph Campau Detroit, Michigan 48207

Private Chartered Dinner Cruise on the Detroit River with Diamond Cruises.  
Non-Refundable Cost for Members and their Non-Member Friends is \$31.00 per person!

Cost includes the following;  
Prime Rib of Beef w/ Au jus (chef to carve )  
Vegetable Lasagna  
Mostaccioli w/ Marinara Sauce  
Michigan Salad  
Parsley Baby Carrots  
Red Skin Potatoes  
Rolls and Butter  
Cake  
Coffee and Soft Drinks

Entertainment & Cash Bar  
Registration Fee \$31.00

RSVP  
Thursday, May 22, 2014

# ANNOUNCEMENTS

## SUGGESTIONS OR COMMENTS

We are interested in your feedback. Please send any comments or suggestions to Erin Erickson at [eerickson@accretivesolutions.com](mailto:eerickson@accretivesolutions.com).

## IIA BRIDGE MEMBERSHIP

Currently between employers? You may qualify for an IIA Bridge Membership.

Visit [Detroitiia.org](http://Detroitiia.org) for more details on how to apply

## UPDATE YOUR IIA PROFILE

If your contact, certification, or employment information has changed, please remember to update your IIA profile. Visit [www.theiia.org](http://www.theiia.org)

## ADVERTISE IN OUR NEWSLETTER

We are now accepting advertisements for our monthly chapter newsletter.  
Visit [www.detroitiia.org](http://www.detroitiia.org) for additional information

**Reasonable pricing**  
Quarter page - \$85

## IIA DETROIT CHAPTER JAN MEETING



From Left to right:

Laurie Macaddino, VP of Audit Chrysler Corporation Main Speaker

Laurie Macaddino, VP of Audit Chrysler and Susan Yamin, Detroit IIA Chapter President

New CIA's: Judith Kudla, Rick Bennett CIA Chairman, Heather Miller, Sabine Lessing-Tyson

Scholarship Awardees: Duane Borkowski Scholarship Chairman, Terefe Ejigu, Meri Ruth Kirshman, Shane Sobczak

Panelists: Beth Pettinga, Brian Fischer, Christine Dobrovich, Sidney Sturges, Terefe Ejigu

Several attendees

# CAP UPDATE

## TOTAL SERVICE MEMBERS

MINIMUM REQUIREMENT

325

As of APR 2014

1373.25

As of APR 2013

1649.66

## TOTAL SERVICE PROFESSION

MINIMUM REQUIREMENT

200

As of APR 2014

748.53

As of APR 2013

'993.80

## TOTAL SERVICE ADMINISTRATION

MINIMUM REQUIREMENT

160

As of APR 2014

247.00

As of APR 2013

420.00

Year total as of APR 2014: 2368.78    Year total as of APR 2013: 3063.46

### CAP Achievement Levels:

BRONZE..... 685  
SILVER..... 1060  
GOLD..... 1560  
PLATINUM..... Ten Years of Gold Status

## NOTICES

### Help the Chapter Earn CAP Points!

Please let us know by sending information regarding your recent internal auditing articles, speaking engagements, summer interns, or any other CAP activities to CAP Committee Chair Marty Wood. Marty can be reached at [martin.wood@flintgrp.com](mailto:martin.wood@flintgrp.com) or at 734-233-7849.

### ATTENTION MEMBERS!

The Membership Committee is asking all Detroit members to notify the Chapter of changes or career milestones they want recognized such as contact information changes, professional certification achievements, CAP contributions, and other career milestones. A Membership Update Form is available on the Detroit Chapter's website at the following address: Visit [www.theiia.org](http://www.theiia.org)

Please fill in your updated information and click submit. The form only needs to be submitted when changes occur and will be made available at monthly Detroit Chapter meetings.

# 2014 PLANNED EVENTS

Date	Feature	Location	Time	First Speaker	Second Speaker
5/13/2014	Classroom	U of M Dearborn	8:00 to 4:00	James Roth, "COSO 2013"	
5/13/2014	Dinner Meeting	U of M Dearborn	4:00PM	Paul Walker, "IIA Foundation Research Project"	James Roth, "COSO 2013"
5/30/2014	Social River Cruise	Launch from the end of Jos Campous Street, Detroit	5:30PM Boarding – Ship sails at 6PM	Drinks, Dinner	Live Band "Cosmic Groove"

# NOMINATIONS 2014-2015

## BOARD NOMINATIONS 2014-2015 OFFICERS AND GOVERNORS

Earlier this year, our Board accepted nominations for qualified individuals to fill the open Board of Governors and Officer positions. In accordance with the Bylaws of the Detroit Chapter, the Chapter Nominating Committee recommends the following candidates to fill Officer and Board positions for the 2014-2015 Chapter Year. Elections will be held at the May 13, 2014 IIA Chapter meeting and Annual Meeting of the Membership.

Additional nominations may be made in writing to the Secretary when supported by at least five members. These nominations, along with those made by the Nominating Committee, shall be e-mailed to members monthly and published on the Chapter website until the date of the election. The nomination process shall be closed 30 days prior to the date of the election.

### **PRESIDENT**

**Erin S. Erickson**, CIA, CRMA, CISA. Erin is Director of the Governance and Compliance Practice for the Detroit market, Accretive Solutions. He has nearly 20 years of experience in both public accounting and industry, conducting both operational and financial audits. He managed the internal audit services function at a Big 4 firm, and an Audit Manager in private industry, he was responsible for coordinating the internal audit program for US and international operations. Since joining Accretive, Erin has been involved with numerous internal audit and Sarbanes-Oxley engagements, developing methodologies, and managing assessments and remediation projects to implement and sustain compliance with Sections 302 and 404. He has provided audit services to organizations in a diverse range of industries including retail, consumer products, financial services, manufacturing, utilities/energy and distribution. Erin currently serves as the First Vice-President.

### **FIRST VICE-PRESIDENT**

**David Shears**, CIA, CISA, CFE. David is Director IT Audit at GM Financial International Operations. Prior to his current role he was Chief Audit Executive for Affinia Group, Internal Audit Director for Metaldyne, and he has created and managed audit functions at both Lear and Federal-Mogul. During his 30 years in business, he has worked in manufacturing, banking, utilities, consulting and insurance industries. David was also an adjunct professor at Walsh College. David currently serves as the Second Vice-President.

### **SECOND VICE-PRESIDENT**

**Andy Rosick** CIA, CRMA. Andy is a Director in the Advisory Services practice at KPMG LLP. He is responsible for delivering internal audit, financial reporting and accounting consulting related services to his clients. Andy also leads the financial services industry of the Detroit office's Internal Audit Risk and Compliance service line. Andy currently serves as the Detroit IIA Chapter Secretary and served as the chair of the Awards and Certification Committees.

### **TREASURER**

**Pamela L. Weipert**, MBA, CIA, CGAP, CPA. Pam is currently Compliance Officer for Oakland County's Compliance Office. Prior to working for Oakland County, Pam was Chief Auditor the City of Detroit Office of the Auditor General. She serves as a Local Representative on the Midwestern Intergovernmental Audit Forum (MIAF) Executive Committee and also serves on the Board of Directors of the Association of Local Government Auditors (ALGA). In addition, she holds membership with the Association of Fraud Examiners. Pam has served as the Detroit IIA Chapter Treasurer since 2009.

## SECRETARY

**Christine Dobrovich**, MPA, CRMA. Christine is a Director in Risk Advisory Services for Experis Finance and has over 25 years of diverse auditing experience. She currently directs a team of experienced audit professionals who serve clients throughout Michigan and Ohio. Prior to Experis Christine was Director of Technical Staffing at National TechTeam and was a Senior Program Evaluator for the U.S. Government Accountability Office (GAO). She served on the IIA's International Committee of Research and Education Advisors (CREA) from 2006 – 2012, and has been a Board member of the Detroit Chapter of the IIA since 2011 including serving on its Scholarship and Membership Committees. She is certified by the IIA in Quality Assessment / Validation.

## GOVERNORS with a three-year term ending 2016-2017

**Duane Borkowski**, CIA has served on the Detroit IIA Board of Governors from 1995 through 2009. Duane was the President of the Chapter in 2006 – 2007. After serving on the Board of Governors, he became the IIA Central Regional Representative for six chapters in Indiana, Michigan, and Ohio. Duane continues to be active participant in the annual Scholarship Award Committee and the related Endowment Fund for the Detroit IIA Chapter. Duane was the Audit Director for Ford Credit and Treasury prior to his retirement in March 2007. He is currently a consultant providing risk advisory services through Experis Finance, Manpower Group.

**Theresa M. Johnson**, CPA, MBA is the Internal Audit Manager at Mercedes Benz Financial Services. Theresa has had a robust career in the Internal Audit profession, with approximately 15 years' experience in related topics. As the designated Manager for Finance and Controlling topics in the NAFTA region, she is regularly called on to design, customize and execute audit activities in the areas of transactional accounting, consolidation procedures, cash forecasting and funding activities. Prior to joining MBFS, she worked for the global accounting firm PriceWaterhouseCoopers (PwC) as an internal audit manager. There she led project work for international clients, which involved designing effective internal controls to ensure compliance with Sarbanes-Oxley and overall well-controlled business processes. Additionally, Theresa worked for Blue Cross Blue Shield of Michigan and Deloitte and Touche, performing several roles within their internal audit functions and practices.

Over the years, Theresa has developed strong leadership skills, as evidenced by her participation in MBFS leadership development programs, volunteer activities with local charities. Theresa was appointed to the Detroit IIA Chapter Board of Governors during the 2013-2014 chapter year.

**Dr. Robert Okopny (Bob)**, CIA, CMA, CFE, is Professor of Accounting and Coordinator of the Institute of Internal Auditors (IIA) Internal Audit Educational Partnership (IAEP) program at Eastern Michigan University (EMU). Bob earned his degrees from Southern Illinois University (BS-economics), Eastern Michigan University (MBA-finance), and Texas A&M University (MS and PhD-accounting). His professional experience includes financial analysis with Ford, cost and operations analysis in the steel industry, international and domestic internal auditing and warrantee financial forecasting with Chrysler, and an internship in internal audit with General Motors. Bob had coordinated and taught: the Certified Internal Auditor (CIA) review class for the Detroit Chapter of the IIA and participated as a co-instructor in the Certified Financial Planner (CFP) program at EMU for the Risk and Insurance section. Dr. Okopny has given over 100 professional/academic presentations since he arrived at EMU in 1988. Most of these presentations have had to do with internal control, fraud, risk, auditing standards, and ethics.



Bob has been active in several professional organizations including the IIA Detroit (President and Board), International IIA (Academic Relations and Seminars), ISACA Detroit (Board), IMA (Global Committees on Ethics, COSO Refresh, and Academic Relations) and Ann Arbor chapter board member, and MACPA (Fraud Task Force).

**Sajay Rai**, CPA, CISSP, CISM, is the founder and CEO of Securely Yours LLC. Securely Yours LLC is focused on delivering innovative solutions through delivery channels like Software-as-a-Service, Managed Services and traditional IT consulting. Prior to starting Securely Yours LLC, Sajay worked as a Partner with Ernst & Young LLP for 10 years, responsible for the information advisory practice in the Detroit Metro area. He served as the national leader of EY's Information Security practice and a member of the Partners Advisory Council. Sajay also worked with IBM for 13 years. Sajay co-authored a recently published book, *Defending the Digital Frontier – A Security Agenda*. He also co-authored two publications for Institute of Internal Auditors' (IIA): *Sawyer's Guide for Internal Auditors* 6<sup>th</sup> edition and the *Global Technology Audit Guide (GTAG) No. 9* on the topic of Identity and Access Management.

Sajay is currently a member of the IIA Detroit Chapter Board of Governors and a member of IIA's Professional Issues Committee (PIC). He also serves on the board of ISACA Detroit Chapter and is the President of the board for 2013-2014. In addition, Sajay serves on the board of Society of Information Management (SIM) Detroit Chapter and is a member of Walsh College's Accounting Advisory Committee and the Technology Committee.

**Eulonda Whitmore**, CIA, CRMA, is a Audit Quality Assurance Manager at the Wayne State University (WSU) Office of Internal Audit where she has been employed for ten years. Eulonda has 16 years of audit experience related to higher education, not-for-profit organizations, and municipalities. She performs compliance, financial, construction and operational audits; provides consulting services; participates on committees; and is responsible for monitoring the department's compliance with the IIA standards. She has mentored several Internal Audit student interns.

Prior to joining WSU, she worked in public accounting at Alan C. Young and Associates for six years and worked with KPMG and Plante Moran on joint venture clients. She has volunteered with Junior Achievement via the IIA Detroit Chapter, mentored youth in the Detroit Public Schools (DPS) Reading Corps Program, DPS Career Day, Accounting Careers Awareness Program, and Young Women, Strong Leaders Conference. She served as a member of the WSU Commission on the Status of Women (WSU COSW) which is a committee that addresses an array of issues impacting women in higher education. She currently serves on the WSU COSW Outreach and Career Development committees. Eulonda is also active in her church. She has served on the Detroit IIA Chapter Membership committee and volunteered with the registration table; participated on a panel discussion; and helped promote the IIA at the IIA/ISACA conference.

**Daniel A. Wiechec**, MAS, CPA, CIA, CISA, CISSP, CFE, CRMA is currently the General Director of Global Automotive Audit and International Dealer Audit at General Motors Company. Prior to joining GM, Dan was Vice President of Audit Services at Lear Corporation and also spent 11 years in public accounting with Deloitte & Touche, Coopers & Lybrand, and Arthur Andersen. In addition, Dan was an Adjunct Professor at Walsh College and Eastern Michigan University where he taught various audit and accounting courses. Dan currently serves on the Detroit Chapter IIA Board of Governors and is currently the Chair of the Board for the Michigan Humane Society. Dan served as IIA Detroit Chapter President during the 2011-2012 year.

# Internal Audit Executive of the Year Award

## ***Call for Nominations***

The Institute of Internal Auditors (IIA) is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. The Detroit Chapter was one of the first chapters in the United States and was established over 70 years ago.

We are seeking nominations for the annual Internal Audit Executive of the year award. The Internal Audit Executive of the year is awarded to one Internal Audit executive to recognize proven leadership, exceptional achievement in business and significant contribution to the community, including a desire to work with others to foster lifelong learning.

**Eligibility and Selection Criteria:** Each nominee should exemplify leadership, business acumen, commitment to the internal audit profession and community service. To be eligible for the award, the nominee must be a member of the Detroit Chapter of the IIA and have demonstrated:

- ❖ Internal Audit leadership in their position, industry, community, etc.;
- ❖ Support of IIA standards and compliance with the IIA code of conduct
- ❖ Commitment and clear contributions to the professional practice of Internal Auditing;
- ❖ Active involvement in support of the community;
- ❖ Support and/or advocacy of the importance of lifelong learning
- ❖ Involvement in Internal Audit thought leadership initiatives and/or innovation;

**Expectations of the Award Recipient:** The candidate selected to receive the award must be willing to participate in and speak at 2 related events:

- ❖ Participate in and speak at the Audit Executive of the Year presentation ceremony
- ❖ Attend the subsequent Audit Executive of the Year ceremony to introduce the next recipient and present the award to the successor

Additional information, including the nomination form can be found online @[chapters.theiia.org/Detroit](http://chapters.theiia.org/Detroit). For all inquiries, please contact **ChapterAdmin@detroitiia.org** or **Andy Rosick, Awards Committee Chair** ([grosickiii@kpmg.com](mailto:grosickiii@kpmg.com)).

**Confidentiality:** All submissions received will remain confidential



## New 3-Part CIA Course at The IIA's Central Regional Conference!

### Prepare to Pass the NEW 3-Part CIA Exam

The IIA's 2014 Central Regional Conference will be offering a live facilitator-led course in Indianapolis to help CIA candidates prepare to pass the new exam. This course will be based on the updated and enhanced IIA's CIA Learning System®.

### 3-Part CIA Review Classes Coming May 18 – 21, 2014!

Our expert instructors will provide candidates with a high level introduction and overview of the exam. Attendees will have the opportunity to work through practice questions and learn test taking tips. The live course will reinforce CIA knowledge, clarify topics and build exam confidence.



#### New Course Materials

The IIA's CIA Learning System has been updated and enhanced to teach the entire 3-part CIA exam syllabus. These study tools are now more customized, convenient and mobile so you can make the most of your valuable study time.

**NEW!** Create a customized SmartStudy™ plan based on your areas of strength and weakness.

**NEW!** Updated study materials contain 20% new content and teach the entire new 3-part CIA exam syllabus.

**NEW!** Travel light and access your reading materials via your e-reader device.

**NEW!** Study on-the-go with interactive online study tools that are optimized for your mobile device.

#### Upcoming Course Dates

The following courses will be available at the 2014 conference in Indianapolis:

Course	Dates
Part 1: Internal Audit Basics	Wednesday, May 21
Part 2: Internal Audit Practice	Tuesday, May 20
Part 3: Internal Audit Knowledge Elements	Sunday, May 18 & Monday, May 19

Course attendees will receive the updated Version 4.0 IIA CIA Learning System print, e-book and online materials. Conference registration and an additional fee of US \$205/part is required to attend these courses. Pre-registration is required.

For more information or to register, please visit [www.theiia.org/goto/CRC2014](http://www.theiia.org/goto/CRC2014) or call +1-407-937-1111.