Audit Scope

November 2018

Treacherous Waters!
Six Experts Help Members Navigate Fraud & Security

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Providing dynamic leadership for the global profession of internal auditing
President’s Message

Dear Chapter Members:

Welcome to the second edition of the Audit Scope for 2018-2019. Our chapter year is off to a great start. The first installment of our seminar series, “Auditing Skills for the Wow Factor!” presented October 18th at Steinbrenner Field was a home run! Member feedback produced some great ratings for our speaker, Lise Valentine, as well as the venue. I hope everyone enjoyed the stadium tour after lunch. Our programming team worked very hard to come up with interesting and relevant topics as well as new and unique venues for the 2018-2019 seminar series.

Our next seminar in the annual series, “Fraud and Security”, will be held Thursday, December 6th at the Florida Aquarium in Tampa. This seminar is a joint meeting with the local Chapter of the Information System Audit and Control Association (ISACA). We have a great lineup of speakers covering topics such as Managing Workplace Deviance, PCI, SOC for Cybersecurity, Social Engineering, Robotic Process Automation, as well as an exciting fraud case study. For all our CIAs attending the December seminar we are very excited to announce that as part of the 8 CPE credit hours the seminar also fulfills the new 2-hour ethics requirement for CIAs. This seminar also includes free admission to the aquarium! I hope everyone takes advantage and visits the aquarium exhibits.

As we head into the holiday season, I want to wish each and every member and friend of the Florida West Coast chapter a safe and happy time. I hope to see everyone on December 6th! If I can help any of you at all with questions, comments or suggestions, feel free to email me anytime at president@tampabayiia.org.

Sincerely,

Kristina Simmons

Contact Us

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Fraud & Security Seminar at The Florida Aquarium

701 Channelside Drive
Tampa, FL 33602
$6 Parking
Breakfast: 7:30 am; Seminars: 8-4 p.m.

Registration includes full admission to the aquarium and a penguin encounter!

Register Here
Getting to Know Fraud & Security Speakers

As we get closer to our December 6 Fraud & Security Seminar, some of our presenters shared a little more about themselves beyond their topics and qualifications.

Q: What is the coolest thing you are working on right now?

Jon Campbell: Process automation hands down. To take a mundane repeatable process and program software to perform those actions in minimal time is quite rewarding.

Michael Lyons: I am currently designing a full size R2D2 droid!

Steve Simmons: We’re in the planning stages for a ISO 270001 certification that would be a global implementation for an exchange technology organization spanning 50 countries across the world.

Bella Galperin: I am working on a project that examines entrepreneurial behaviors and success factors of Indigenous entrepreneurs in Australia. I became interested in this topic during my visiting professor appointment in Sydney, last summer. Despite the impact of indigenous entrepreneurship on social and economic development, research on the topic is limited. I am hoping that the findings can: (1) contribute to the broad discussion on how entrepreneurship can be used as an appropriate approach to economic development for Indigenous people; and, (2) develop programs to support best entrepreneurial practices.

Q: What is something you have really enjoyed reading lately?

ML: I have been reading Sir Arthur Conan Doyle’s collective works on Sherlock Holmes...love those stories!

SS: I recently finished reading a book called “Managing Millennials.” It was very interesting and gave great insight on the generation that is going to make up 70% of our workforce in the next 6 years.

JC: The last book I enjoyed was "Make Your Bed" by Admiral McRaven. Quick read with great leadership lessons from his days in the Navy Seals.


Q: Do you have a favorite motivational quote or something your coworkers hear you say often?

BG: “If you can dream it, you can do it.” – Walt Disney

I strongly believe that the world is full of opportunities. We can accomplish anything that we set our minds to.

JC: "It’s a marathon, not a sprint.”

ML: “Make it your own.” People always look at those that succeed and then try to copy that, but it never works. You can be influenced by what others do to succeed, but you need to know who you are and what parts of their success match up best to you and bring everything together to create your model for success.

SS: “Work smarter not harder.”

Q: What is something that someone has done to help you in your career that you would like to pay forward?

SS: Having leaders that took a chance on me early in my career and gave me the opportunity to fail and succeed has helped me to get where I am today.

ML: I have always had leaders who believe that their success comes from enabling their employees to succeed. I try to emulate that style and ensure my team has everything they need to grow and succeed.

JC: I had no clue about this profession when I was in college as a Finance major. The first CAE I worked for took a chance on me and invested in me to learn audit/internal controls. I am now heavily involved in campus recruiting to help pay it forward and to educate students on this profession and where it can take you.

BG: My former undergraduate professor at McGill University in Montreal, Canada encouraged me to continue my studies and earn a Ph.D. I find joy in mentoring students who are interested in academic and research careers. In fact, I was excited to learn that one of my former graduate students from Tanzania, Africa was recently accepted to a doctoral program in Finland.
UPCOMING EVENT

2018 Fraud & Security Seminar

Managing Workplace Deviance

What do Bernie Ebbers, former Worldcom CEO, and Jack Welch, former General Electric CEO, have in common? They are both deviants—individuals who deviated from the mainstream. On one hand, Bernie Ebbers played a central role in WorldCom's $11 billion accounting fraud, one of the largest business fraud scandals in U.S. history which brought one of the strongest penalties against a corporate executive. On the other hand, Jack Welch is one the most renowned corporate leaders who oversaw revolution, reorganization and is seen by most as a champion of change. Why did Bernie Ebbers engage in destructive acts of deviance, while Jack Welch displayed acts of constructive deviance? How does one bridge the gap between process improvement and maintaining an ethical mindset?

PCI DSS – How To Hold Your IT and Security Teams Accountable

Managing PCI DSS Assessments, or an audit/assessment can sometimes be challenging due to the technology. You may be familiar with the concepts; however, technology moves so fast sometimes it is hard to keep up. This topic will cover top areas of PCI DSS and give you tools, knowledge and vocabulary to ensure your IT teams are meeting the control requirements of the PCI DSS and you are empowered to ensure what they say they are doing, is what they are actually doing.

SOC for Cybersecurity

In response to the increase in cyber threats, the American Institute of CPAs (AICPA) issued the Cybersecurity Risk Management Reporting Framework, also known as System and Organization Controls (SOC) for Cybersecurity, a flexible and voluntary framework for organizations in any industry to take a proactive approach to cybersecurity risk management. During this presentation we will explore the SOC for Cybersecurity examination, the flexibility and potential overlap with SOC 2, and how organizations can now demonstrate the effectiveness of their cybersecurity controls and risk management program.

Social Engineering

This presentation is designed to educate organizations on how to protect their employees and assets from social engineering attacks. As hackers become increasingly savvy at cracking accounts, organizations need to understand how to avoid becoming another target. Further, we will be discussing the types of social engineering attacks that your organization could face, examples of recent social engineering attacks, and the different ways that your organization can protect itself from these attacks.

Robotic Process Automation and Use for Internal Controls

In this dynamic session we will explore the automation continuum, RPA technology vendors and capabilities, use cases within organizations, and how companies are leveraging the technology for internal controls. We will also discuss what audit and security professionals need to be focused on from a governance, risk, and controls viewpoint as the technology gains broader adoption at organizations.

Fraud Case Study

Examine a four year investigation involving two facilities management employees who concocted an elaborate scheme involving phony purchases and doctored receipts. All aspects of the crime will be explored and attendees will learn how to identify suspicious documentation.

Florida Fish and Wildlife Conservation Commission

Speaker

Petar Besalev

Director, Cyber Risk and Privacy, A-LIGN

Michael Lyons

Director, Security and Privacy Consulting, Protiviti

Steve Simmons

Director, SOC and Attestation Services, A-LIGN

Jon Campbell

Director, Risk Assurance, PwC
A member of the Florida West Coach IIA chapter since ________, Carly Burns has jumped into a service role this year by working to reboot the chapter’s social media presence. The main focus of this effort has been on creating a LinkedIn page for the chapter to connect with other members and disseminate information. With our chapter’s broad span across the Tampa Bay area and many members already active on LinkedIn, the platform is a great way to connect with other members between events.

“I volunteered to help with social media because I like the opportunity for creativity and building connections,” Carly says. “Social media can be a great platform for communicating to large groups like our chapter in a way that will not get lost among other email.”

Carly encourages all chapter members to follow our LinkedIn page, “Tampa Bay IIA Chapter.” In addition to being in the know with all the upcoming events and chapter happenings, you can connect with other colleagues who you may see at seminars. “It is a great way to expand your network within Tampa Bay and the internal audit profession,” Carly says.

Current role at JPMorgan Chase

As a Senior Auditor at JPMorgan Chase in Consumer & Investment Banking (CIB) Treasury Services, Carly and her team primarily execute audits over operations within the treasury services space, including ACH, wires, and other channels. Carly also completes issue validations and works on other audit department initiatives.

“My favorite aspects of my role are interacting with stakeholders and working together as a team with a shared goal. As internal auditors, we get an insider’s look at so many areas of the bank and the opportunity to interact with all types of people in the varying areas we audit. I find this really interesting and it keeps things fresh as I am always learning something new, or meeting someone new.”

Carly also finds the teamwork aspect of her work one of the most challenging and gratifying aspects. She enjoys sharing ideas and the moment when the team “clicks” on a project, but that also means managing the varying opinions, backgrounds, and ideas on how things should be prioritized and executed. Not to mention the pace of change makes it a moving target. “One year you may think you had a grasp on the businesses' processes,” she says, “and the next it has all been flipped upside down. There is constant change, and you have to embrace it.”

Career Path

Carly’s path toward internal audit began with aspirations to study and teach Spanish, but before her junior year, she switched to a Forensic Accounting/Accounting double major. “As a crime show fan and numbers person, this seemed like a nice marriage of the two,” she says.

After college, Carly spent the summer studying and taking the CPA exam before starting work at a regional accounting firm in Pittsburgh. “I stayed there long enough for me to realize the constant travel and busy season were not for me,” she says. Carly moved into IA at PNC Bank, auditing Enterprise Risk Management, focusing on Broker Dealer/Capital Markets. Following some very bitter winters, Carly moved southward, and was in her second stint with PNC, working remotely from Tampa, when she joined JPMorgan Chase over a year ago.
IIA to Launch Certification Registry for Verifying Credentials

IIA Global is developing The IIA Certification Registry. Certification registries promote transparency and are common practice in the credentialing industry.

The IIA Certification Registry will be available in 2019, but Certified individuals will have an opportunity to opt-in, for free, when reporting 2018 CPE. Additional opt-in opportunities will be available when the registry is launched in 2019.

All IIA certifications will be included in the registry, making it easy for employers and recruiters to verify IIA credentials.

Following The IIA Standards, the Professional Certification Board requires all certification holders to retain and report CPE annually to ensure their certifications remain in good standing. Therefore, Individuals who do not meet the annual CPE requirement will not be included in The IIA Certification Registry.

To satisfy global privacy laws and requirements, inclusion in the registry is voluntary. Also, information displayed in the registry will be restricted to the following:

- Certification holder’s first and last name
- Certificate ID
- Certification status
- Country of residence

If you have any questions about the IIA Certification Registry you can visit The IIA Certification Registry webpage here for complete details and FAQ.

NEW!
IIA Certification Registry

Make the Leap to Our Careers Page

Are you ready to make a job change? Are you seeking opportunities to broaden your career? Do you just think the time is right to make a move?

To find industry-leading organizations searching for top talent, just like you, all you need to do is go to our Career Page, click on the employment links that most appeal to you and you’re well on your way toward beginning that new position.

This is a fantastic way for you to frequently and quickly view job postings that are relevant to you. In fact, our most recent job opening was just posted to the Career Page on September 19, 2018.

If you have a success story using our Career Page, let us know! We would love to be able to share the good news. Also, if you know of an opening that you think would be of interest to other chapter members, feel free to pass along the info for us to share.

If you have an internal audit or related position you would like to post on our web site and/or newsletter, contact webmaster Bob McCall at mccall.robert.jr@gmail.com.

The Florida West Coast Chapter has a new home on LinkedIn!

We are now:
“Tampa Bay IIA Chapter”

Follow our LinkedIn page to

- Network with other chapter members
- Receive news and updates
- Join the conversation

www.theiia.org
It is a Good Time For Holiday Housekeeping

The end of the year is a great time for taking care of housekeeping as it relates to your Institute of Internal Auditors (IIA) membership. In addition to making sure your CPE reporting requirements are met, it is also a good idea to take a few moments to ensure your IIA membership and Florida West Coast Chapter membership are paid up and current, and that your contact information and communication preferences are accurate in the IIA’s database. To do this, log in to the My IIA Portal and review your information. Meanwhile, don’t forget to reflect on the past year and report any CAP eligible activities to your Florida West Coast chapter leaders.

CPE Central

The December 31 deadline for CPE reporting is coming up soon, but there are still ample opportunities to fulfill your CPE reporting requirements for 2018.

First and foremost, our December fraud and security seminar offers eight CPE hours in one sitting, and it satisfies the IIA’s requirement for Certified Internal Auditors (CIAs) to have at least two hours of ethics-related training.

If you are unable to attend the December seminar, or if you need more ways to accrue CPE hours, your IIA membership entitles you to an archive of free webinars (at this link) that can help you reach your required total.

Finally, while training makes up the bulk of CPEs for most members, do not forget to reflect on the past year and consider other activities you have done that are CPE-eligible, such as passing examinations, getting published, and delivering oral presentations. Certain volunteer activities are eligible for CPE as well. For a full list of eligible activities, and help with completing CPE requirements, click here.

September Seminar is a Hit

Steinbrenner Field was a terrific host for our first 2018-19 seminar, Auditing Skills for the WOW Factor.

We had 87 attendees for the full-day session, and our speaker, Lise Valentine, Deputy Inspector General, City of Chicago Office of Inspector General, received high marks on our event survey for her presentation, particularly for the opportunities she provided attendees to participate in application practices and discuss those interactively.

Many of our members also enjoyed a tour of the stadium facility on a sun-splashed day that felt like regular-season baseball weather.

Thanks to everyone who attended for a great turnout and to Sarah Reekstin for organizing the event.
A number of high-profile tech companies have publicly declared privacy as a basic human right. One of these organizations is Apple, which now states "Apple believes privacy is a fundamental human right" on the "Data & Privacy" screen when setting up an Apple device. Additionally, CEO Tim Cook recently tweeted, "We believe privacy is a fundamental human right.

As a consumer, this is music to my ears. Every person should be able to have a reasonable expectation of privacy when in private locations or conversations, and during financial transactions or when transmitting or storing PII. Information about us can present a serious safety risk. If the bad guys want to know where you are (or aren’t), location information presents a significant risk. Unauthorized disclosure can also lead to identity theft, impersonation or financial misappropriation. Health information must also be safeguarded to prevent discrimination or embarrassment.

Calling privacy a basic human right signals that organizations may be recognizing the disconnect between the way they have traditionally viewed privacy violations and the way victims have viewed them. Traditionally, privacy violations in the form of undisclosed information sharing and data security breaches have been treated more like a customer service issue than a human rights violation.

However, as an internal auditor and information security practitioner, I wonder what the implications of making such a statement are, particularly in an environment where organizations are increasingly being trained to treat information security breaches as an inevitability to be managed.

How would we judge a company that, through negligence or willful intent, compromised another fundamental human right of its customers or the public, such as life, liberty, or property? To be fair, consumers haven’t always held corporations to this standard when it comes to privacy, but what if they did, and what could that mean in terms of risk? We don’t know yet if organizations will truly safeguard privacy as a fundamental human right, but in the meantime, the more consumers hear that message, the more determined they will hopefully be to demand it.