Agenda

1. Membership & Events
2. Chapter Achievement Program (CAP)
3. Chapter Leadership
Chapter Info
Goals and Objectives

2020 – 2021 Chapter Year

The Las Vegas Chapter of the Institute of Internal Auditors (“Chapter”) is a professional association of internal auditors that are committed in promoting individual professional growth and the progress of internal auditing practices.

To provide value and service to our members in Las Vegas through effective professional education, training and certification programs.

To promote and educate practitioners and other relevant audiences on best practices in internal auditing.

To establish and maintain an adequate and sustainable organizational infrastructure to manage the Chapter activities.

To bring together internal auditors from all over the Las Vegas valley to share information and experiences.
Chapter Info

Key Accomplishments

• Organized 16 successful virtual events
• Remaining financially stable with a reported annual net income increase over the prior year.
• Partnered with BDO, RubinBrown, and RSM for CPE event offerings.
• Maintained above 90% in overall satisfaction according to survey results.
Membership & Events
Chapter Info

Member Stats

For the 2020 to 2021 Chapter Year, we experienced a 34% decrease in IIA membership enrollment over the prior year. Members of the gaming industry were severely impacted as a result of the hotel closures from COVID-19. Renewals are at an all-time low.

332 Members
15 “New” Members
8 Newly Certified (CIA)
5 Chapter Officers
14 Governors

Number of Chapter Members as of 5/17/21 (excludes students & retired members)
As of 5/17/2021, chapter attendance increased ~200% over the prior year. This was primarily due to offering CPE sessions virtually. As the vaccine continues to rollout in the Las Vegas valley, the IIA Officers will evaluate resuming in-person sessions during 3Q2021.
Chapter Info

Monthly Events

For the period June 1, 2020 to May 17, 2021

In total, the chapter organized 16 virtual events offering over 19 FREE CPEs to our local members.

Due to the COVID-19 restrictions, the Las Vegas Chapter has partnered with neighboring IIA Chapters, BDO, RubinBrown, and RSM, offering inexpensive or free CPE opportunities.

<table>
<thead>
<tr>
<th>#</th>
<th>Month</th>
<th>Event</th>
<th># of CPE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sep-20</td>
<td>Risks from Remote Workforce</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Oct-20</td>
<td>GCB Updates</td>
<td>1.5</td>
</tr>
<tr>
<td>3</td>
<td>Oct-20</td>
<td>Maximizing Personal Leadership Power</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>Oct-20</td>
<td>Ethics and the Auditor: Knowing &amp; Doing</td>
<td>1</td>
</tr>
<tr>
<td>5</td>
<td>Nov-20</td>
<td>Ethics - The Emerging E: A Superhero Journey</td>
<td>1</td>
</tr>
<tr>
<td>6</td>
<td>Nov-20</td>
<td>Business Continuity Plan/Disaster Recovery</td>
<td>1</td>
</tr>
<tr>
<td>7</td>
<td>Dec-20</td>
<td>Critical Thinking</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>Dec-20</td>
<td>Shades of Ethics</td>
<td>1</td>
</tr>
<tr>
<td>9</td>
<td>Jan-21</td>
<td>Incorporating Consulting Into Your Audit</td>
<td>1</td>
</tr>
<tr>
<td>10</td>
<td>Jan-21</td>
<td>Forensic Accounting - Combating Fraud in Companies</td>
<td>1</td>
</tr>
<tr>
<td>11</td>
<td>Feb-21</td>
<td>ERM and Financial Modeling</td>
<td>1.5</td>
</tr>
<tr>
<td>12</td>
<td>Feb-21</td>
<td>Audit Speed - Opportunities for Enhancement</td>
<td>1</td>
</tr>
<tr>
<td>13</td>
<td>Mar-21</td>
<td>The Integrated Auditor</td>
<td>1.5</td>
</tr>
<tr>
<td>14</td>
<td>Apr-21</td>
<td>Establishing an Effective Vendor Audit Program</td>
<td>1</td>
</tr>
<tr>
<td>15</td>
<td>May-21</td>
<td>Managing Challenging Relationships</td>
<td>2</td>
</tr>
<tr>
<td>16</td>
<td>May-21</td>
<td>Anti-Money Laundering</td>
<td>2</td>
</tr>
</tbody>
</table>

Total 19.5
After each event, surveys are distributed to attendees to reflect on the officers, speakers, check-in process, and content. We also ask that our members provide feedback for why they attended the event. The Chapter Officers value the responses as they help shape planning activities for future events.

### Chapter Info

#### Survey Results

**Why They Came?**

<table>
<thead>
<tr>
<th>Month</th>
<th>Event</th>
<th>Average</th>
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<tbody>
<tr>
<td>Sep-20</td>
<td>Risks from Remote Workforce</td>
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<td>GCB Updates</td>
<td>86%</td>
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<td>Oct-20</td>
<td>Maximizing Personal Leadership Power</td>
<td>94%</td>
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<td>Oct-20</td>
<td>Ethics and the Auditor: Knowing &amp; Doing</td>
<td>89%</td>
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<tr>
<td>Nov-20</td>
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</tbody>
</table>

**Data as of 5/17/2021**
Chapter Achievement Program (CAP)
Summary of CAP FYE 5/31/2021

2020 – 2021 Recap

• For the chapter year ending 5/31/2021 no longer a point system
• Based on a “Yes” or “No” system of completing various items
• Due to IIA Headquarters by 5/31/2021
• On task to earning “Gold” and sustaining Ruby designation

IN PROGRESS

• Annual report to members by 6/30
Chapter Leadership
2020 – 2021 Officers

Louis Carnate, President
Southwest Gas Corporation

Michelle Horvath, Vice President
NV Energy

Jeff Easton, Treasurer
Retired

Patricia Ho, Programs Officer
MGM Resorts International

Haena Kim, Membership/Certifications Officer
RSM
2020 – 2021
Board of Governors

June 1, 2018 to May 31, 2021
- Jana Daniels, Caesars
- Kevin Kinder, Sands
- Tammy Perri, UNLV
- Steve Scheppmann, MGM Resorts

June 1, 2019 to May 31, 2022
- Sarah Flavigny, Sands
- Mike Lombardo, Boyd Gaming
- JJ Merlino, RSM US LLP
- Paulette Tandy, UNLV
- Jesus Valdez, Southwest Gas Corp

June 1, 2020 to May 31, 2023
- Shaina Carpenter, Southwest Gas Corporation
- Christiane Dolores, Caesars
- Assaye Egi, Four Queens & Binion’s
- Amber Schrock, Frazier & Deeter
- Taylor Wilgenbush, Caesars

Past President
- Heath Rude, Allegiant
Congratulations to our 2021 -2022 IIA Officers!

PRESIDENT
Patricia Ho
MGM Resorts Int’l

VICE PRESIDENT
Michelle Horvath
NV Energy

TREASURER
Jeff Easton
Retired

SECRETARY
Ray Ocampo
MGM Resorts Int’l

PROGRAMMING OFFICER
Josh Bramlett
BDO

MEMBERSHIP/CERTIFICATIONS OFFICER
Haena Kim
RSM
CHAPTER STRUCTURE (Board of Governors)

Officers
(Conduct day-to-day operations)

- President (Patricia Ho)
- Vice President (Michelle Horvath)
- Treasurer (Jeff Easton)
- Secretary (Ray Andrew Ocampo)
- Programming Officer (Josh Bramlett)
- Certification/Membership Officer (Haena Kim)

Governors
(Voting rights – max. of 19)

- Officers
- Immediate Past President (Louis Carnate)
- Governors (3 year terms)
  - Term ending May 31, 2022
    Sarah Flavigny, Michael Lombardo, JJ Merlino, Paulette Tandy, and Jesus Valdez
  - Term ending May 31, 2023
    Shaina Carpenter, Christiane Dolores, Assaye Egi, Amber Schrock, and Taylor Wilgenbush

Effective June 1, 2021
Governors
(Voting rights – max. of 19)

• Officers
• Immediate Past President (Louis Carnate)
• Governors (3 year terms)
  Term ending May 31, 2022
  Sarah Flavigny, Michael Lombardo, JJ Merlino, Paulette Tandy, and Jesus Valdez
  Term ending May 31, 2023
  Shaina Carpenter, Christiane Dolores, Assaye Egi, Amber Schrock, and Taylor Wilgenbush

Will serve on

REQUIRED COMMITTEES

• Nominating
  To submit to members the formal nominations.
  ✓ Minimum 2 IIA Members (Immediate Past President, VP [serves as Chair], Non-Governor IIA Member)

• Audit
  Oversee preparation of Chapter’s financial statements.
  ✓ Minimum 3 IIA Members
  ✓ Must possess finance, accounting, auditor, and/or tax backgrounds
  ✓ Minimum 10 years direct work experience AND leadership skills
  ✓ Should hold at least one professional certification

RECOMMENDED COMMITTEES

• Advocacy
  To promote the internal auditing profession.
  ✓ Minimum 2 IIA Members (Officers and Governors)

• Academic Relations
  To develop and support relationships with academic community.
  ✓ Chairperson appointed by President
  ✓ Volunteers comprised of professors, college graduates, CAEs, auditors, etc.
Thank you to all of our Members, Officers, and Governors for making this another successful year for the Las Vegas IIA Chapter. As we transition into a new chapter year, we only wish the best for everyone and that we emerge and progress forward as we tackle this “new normal” due to COVID-19. Stay safe and healthy! We look forward to interacting with you soon!