President’s Message

Hope everyone is enjoying our crazy Northeast weather. This newsletter includes our program schedule for the balance of our chapter year. We are hosting the Student Night this year on March 18 at DeSales University. Our speaker will be Dr. Douglas M. Boyle from the University of Scranton who will present “The Behavioral Pathway to Fraud: Common Pitfalls and Dark Triad Personality Types”. Dr. Boyle will highlight the “eight practical learning objectives that could help professionals identify and avoid the common pitfalls of fraud”. He has over 30 years of professional experience and serves as the University’s Director of the Doctorate in Business Administration Program. Student night is a terrific opportunity to network with local college students and their professors, teach them more about career opportunities within Internal Auditing and capture a few CPE credits!

We are also hosting an ACL training session the week of April 1, 2019, starting off with a foundations course (April 1-3) and moving into an advanced course (April 4-5) with a User’s Meeting on Wednesday, April 3 at 1PM. Don’t miss this opportunity to fine tune your ACL skills or send new staff for training. ACL is used by many Audit departments as a means to connect multiple data sources, run sophisticated risk analytics, and detect anomalies or patterns that are difficult to illuminate with random sampling, spreadsheet ninjutsu, or generic business intelligence. Thank you to Jim Mahoney and Doreen Wynn for coordinating this event at Air Products.

Registration for the Iron Pigs game will open soon and always provides a great opportunity to network with fellow members and attend a family friendly event.

Check the chapter website regularly for additional registration information. The ACFE is also offering a few exciting events in early 2019 with member pricing offered to IIA members. See our event calendar for additional details.

In addition to all our coming events, the chapter is seeking volunteers for the 2019/2020 chapter year. Please contact me if you are interested in learning more about volunteer opportunities! Current openings include our coveted Vice President position and our Board of Governors positions (no prior IIA Leadership experience required). Our organization would not be able to provide the training and networking opportunities without our dedicated volunteers.

Debra Bealer
LEHIGH VALLEY IIA CHAPTER NEWSLETTER
March 2019

EVENT CALENDAR

IIA-Lehigh Valley event link: https://chapters.theiia.org/lehigh-valley/Events/Pages/default.aspx

Non-LV Chapter events: Go to the chapter’s site for details. Information is in Chapter Tools page 8.

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<th>Date</th>
<th>Description</th>
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<tr>
<td>3/4/19</td>
<td>Corruption &amp; Ethics in Allentown</td>
<td>DeSales University, Center Valley, PA</td>
<td>Lehigh Valley ACFE &amp; Lehigh Valley IIA</td>
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<td>3/6/19</td>
<td>CyberSecurity: IT Hot Topics: Update from the PCAOB</td>
<td>Junior Achievement of NJ, Edison, NJ</td>
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<td>3/6/19</td>
<td>Privacy in the Digital Age: Protecting Confidential Data and Your Company</td>
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<td>3/18/19</td>
<td>Student Night</td>
<td>DeSales University, Center Valley, PA</td>
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<td>3/18/19</td>
<td>Executive Perspectives on Top Risks in 2019</td>
<td>Pyramid Club, Philadelphia, PA</td>
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<td>3/21/19</td>
<td>NextGen Bowling Social 2019</td>
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<td>3/22/19</td>
<td>Fraud Symposium 2019</td>
<td>Exelon Hall, Philadelphia, PA</td>
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<td>4/1/19-4/3/19</td>
<td>Foundations of ACL – Beginning Concepts</td>
<td>Air Products, Allentown, PA</td>
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<td>4/4/19-4/5/19</td>
<td>Advanced ACL Concepts – Assorted Topics</td>
<td>Air Products, Allentown, PA</td>
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<tr>
<td>4/4/19-4/5/19</td>
<td>Data Analytics and Automation for Audit, Risk, and Compliance</td>
<td>NJM Insurance, West Trenton, NJ</td>
<td>Central Jersey IIA</td>
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<td>4/18/19</td>
<td>Ethics Revisited and Member Meeting</td>
<td>Best Western Premier, Harrisburg, PA</td>
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<td>5/3/19</td>
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<td>5/7/19</td>
<td>Annual Fraud Conference</td>
<td>Mercer County Community College, West Windsor, NJ</td>
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<td>7/18/19</td>
<td>Membership Appreciation Day/Phillies</td>
<td>Citizen’s Bank Park, Philadelphia, PA</td>
<td>Philadelphia IIA</td>
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IIA Lehigh Valley Chapter Events Cancellation Policy

Reservations for Chapter Events are first registered, first served. Payment for all events is preferred at the time of registration. Breakfast and Dinner meetings may be paid at the door, but cancellations after registration period cannot be refunded. Payments for any other Chapter event must be made no later than the close of the registration period. If payment is not made by this time, then “stand-by” registrants will replace unpaid registrants as attendees. The Chapter incurs fixed costs when arranging a Chapter event, so any cancellation (paid or unpaid) after the close of the event registration cannot be refunded, nor applied to a future Chapter event.
EVENT DETAILS

March 18, 2019

IIA and ACFE Student Award Night and Presentation:
The Behavioral Pathway to Fraud: Common Pitfalls and Dark Triad Personality Types

Location and Time

DeSales University - Commonwealth Room in the University Center
Center Valley, PA 18034

5pm-6pm - Registration and Networking (hors d’oeuvres provided)
6pm-6:30pm - Student Award Presentation
6:30-8pm - Fraud Presentation

IIA and ACFE Student Award Presentations to Award Recipients. Students from area Universities are nominated based upon their Academic achievements. The Student Award presentations will be followed by the presentation.

Overview of Fraud Presentation

Research studies and reports reveal a common theme in which organizational fraud continues at a rate that should be of societal concern and that the fraud typically involves key insiders, often those at the C-suite level. The regulatory approaches to fraud prevention offer ways of mitigating the opportunity to commit fraud, but this seems to be insufficient - especially since the usual perpetrators of financial statement fraud (i.e., C-suite-level insiders) have the position and authority to circumvent and override fraud prevention controls. Key questions that those looking to deter fraud should consider are: (1) What innovative approaches can be taken within the organization to deter fraud, particularly fraudulent accounting manipulation that involves senior financial managers? (2) What specific actions can be taken by financial managers to avoid becoming complicit in potentially fraudulent conduct?

To gain insights into these questions, we identified eight practical learning objectives that could help professionals identify and avoid the common pitfalls of fraud. Based on circumstances that are commonly found in fraud cases, these learning objectives were developed by examining the “pressure” and “rationalization” elements of Donald Cressey’s Fraud Triangle. If individuals recognize and understand the types of thinking and mind-sets that might lead someone to commit fraud, they will become less susceptible to the kinds of pressures and rationalizations that often result in fraud. Additionally, we expand the Fraud Triangle to include a new element of capability and explore the Dark Triad personality types that may lead to clinical rationalization.
ACL Training

April 1-3, 2019 – Foundations of ACL-Beginning Concepts

Event Details
Monday, April 1, 2019 through Wednesday, April 3, 2019
7201 Hamilton Boulevard
Classroom 1 - Training Software will be provided and must be pre-loaded to your laptop
Allentown, PA 18195

Overview
At the end of this course, participants will be able to explain the basics of data concepts, will understand and know basic ACL terminology and will be able to maneuver and operate the ACL User Interface.

April 4-5, 2019 Advanced ACL Concepts-Functions and Scripts

Event Details
Thursday, April 4, 2019 through Friday, April 5, 2019
7201 Hamilton Boulevard, Allentown, PA 18195
Classroom 1- Training Software will be provided and must be pre-loaded to your laptop

This is an intermediate level course that will cover a variety of requested topics of interest to intermediate, advanced and power users of ACL. The course will cover:

- Advanced use of the ACL Join and Relate commands to combine data as though it existed in a single table and add fields from related tables to a view that can be analyzed with any of ACL’s commands.
- Various techniques for importing and working with complex data file structures.
- A review of ACL commands that are powerful but that don’t get used that often.
- Creating basic and advanced scripts using the ACL Script Editor and techniques for creating a basic script using the ACL Log.

You are also encouraged to bring in any other topics of interest. This will be your chance to get your complex questions answered by an ACL expert.
MEMBERSHIP

Do you know anyone that would benefit from a membership?

Benefits for Members  Members-only rates on conferences, seminars, and executive development through Vision University can save you hundreds of dollars. Exclusive monthly Members-only Webinars are part of your core membership benefits and provide you with CPE units without ever leaving your desk or paying additional fees. Members-only rates for other specialty webinars and self-study courses provide easy access to advance your knowledge from the convenience of your own desktop.

Membership Updates  Check your information on-line, right now! All you need is your ID and password. The link is: https://www.theiia.org/iia/profile/index.cfm. Please note: E-mail and address changes will not be updated for Chapter purposes unless you have updated with the IIA. The Chapter is unable to update this information for you.

**The Lehigh Valley Chapter would like to reach out to any member that is currently unemployed and would like to still participate in events; please contact Debra Bealer dbealer@reeb.com.

CHAPTER NEWS

*SAVE THE DATE FOR AN OPPURTUNITY TO NETWORK WITH FELLOW MEMBERS*****

The annual social event at the Iron Pigs is coming soon!!!!  April 26, 2019

The evening begins with the elections of the Officers/Board of Governors for the upcoming chapter year followed by networking and some baseball!

Registration and details coming soon!!!!!

If you have the CCSA, CFSA or CGAP or are in the process of obtaining any of these certifications, please see https://na.theiia.org/certification/Pages/Certification.aspx ) for upcoming changes.

Changes are coming to CCSA, CFSA, and CGAP.
### In-Person

**March 21–29, 2019 - IIA Headquarters Lake Mary**

- March 21–22, 2019: [CIA Exam Preparation - Part 3: Business Knowledge for Internal Auditing](#)
- March 26–27, 2019: [CIA Exam Preparation - Part 1: Essentials of Internal Auditing](#)
- March 28–29, 2019: [CIA Exam Preparation - Part 2: Practice of Internal Auditing](#)

### Online

**February 4–15, 2019**

- [CIA Exam Preparation - Part 2: Practice of Internal Auditing](#)

**March 18–29, 2019**

- [CIA Exam Preparation - Part 1: Essentials of Internal Auditing](#)

**April 1–12, 2019**

- [CIA Exam Preparation - Part 3: Business Knowledge for Internal Auditing](#)

**June 3–14, 2019**

- [CIA Exam Preparation - Part 1: Essentials of Internal Auditing](#)

**July 8–19, 2019**

- [CIA Exam Preparation - Part 3: Business Knowledge for Internal Auditing](#)

**August 19–30, 2019**

- [CIA Exam Preparation - Part 2: Practice of Internal Auditing](#)

**September 9–20, 2019**

- [CIA Exam Preparation - Part 1: Essentials of Internal Auditing](#)

**September 30–October 11, 2019**

- [CIA Exam Preparation - Part 3: Business Knowledge for Internal Auditing](#)

**October 28–November 8, 2019**

- [CIA Exam Preparation - Part 2: Practice of Internal Auditing](#)

**December 2–13, 2019**

- [CIA Exam Preparation - Part 1: Essentials of Internal Auditing](#)

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### Are you ready to be certified??????

Take advantage of live, instructor-led comprehensive study options to discuss challenging topics related to the CIA exam with subject matter experts and peers with the CIA Learning System.

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### CHAPTER TOOLS

- **Linkedin**: IIA Lehigh Valley [http://www.linkedin.com/groups?gid=2103301](http://www.linkedin.com/groups?gid=2103301)
- **AuditChannel.tv**: [http://www.auditchannel.tv](http://www.auditchannel.tv)
CHAPTER TOOLS- CONT’D

District # 2 Chapters

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ADMINISTRATION

Lehigh Valley Chapter Officers

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<th>Debra Bealer</th>
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<tr>
<td>Secretary:</td>
<td>Tony Sabino</td>
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<td>Treasurer:</td>
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Board of Governors

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<tr>
<td>Shawn Dugan</td>
<td>Michael Costa</td>
<td>Rob Cirillo</td>
</tr>
<tr>
<td>Jim Mahoney</td>
<td>John Falk</td>
<td>Jodi Hartzell</td>
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<tr>
<td>Jason Slabikosky</td>
<td>Richard Lebitz</td>
<td>Christina Pereira</td>
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<tr>
<td>Doreen Wynn</td>
<td>Darin Lueders</td>
<td>Jeff Smith</td>
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