MESSAGE FROM THE PRESIDENT

Happy Holidays! We will be meeting on Tuesday December 10th and welcoming the Senior Director of Fraud for Caesars Entertainment. He will be visiting us from sunny Las Vegas and will hopefully bring some warm weather with him. See below for more details and a link to register.

Our first seminar is quickly approaching on Friday December 13th. Don't forget to register for this interactive Mystery Fraud Event. You'll get 8 hours of CPE and the chance to guess 'who done it'. We are also still in need of some acting volunteers for this event, so if you are registered and you are interested in leading the fun, please reach out to myself or Catie.

We have quite a few volunteer positions open right now. We will be having elections for two Board of Governors positions at our December lunch meeting. Please let me know if you might be interested in running for one of these positions. The Board of Governors meets twice a year in January and July to discuss and vote on various chapter business.

We also have the following committee positions open: Academic Relations Chair, Social Media Chair and Seminars Co-Chair; and we are in need of a Treasurer for the remainder of the fiscal year. Volunteering for the IIA is easy, and is a great way to meet fellow members and promote our profession. If you are interested in volunteering, please reach out to me, at emb@cubbank.com.

One more thing for all of you CIA's- don't forget to log on to the IIA portal and verify that you have completed your forty hours of CPE for the year. This is due by December 31st.

I wish you and your loved ones a very merry holiday season and a happy new year!

Erin Bukowski, CPA, CIA
President, Louisville IIA 2019-2020

MONTHLY CAP UPDATE

The Louisville Chapter is currently at Bronze status with 823 CAP points. This is a result of membership participation at our monthly meetings and seminars, certifications earned by our members, and speaking engagements. The next goal is to reach Silver level at 1,060 points. We should meet that by the beginning of the year including the luncheon meetings and the Mystery Fraud training seminar. Please sign up to attend our December events and help us reach Silver!

Please contact Jenni Schelling at jschelling@lwcky.com, if you have conducted a speaking engagement, volunteered with Junior Achievement, or any other audit related activity that may earn credit for the Chapter.
## DECEMBER MONTHLY MEETING

**Date:** Tuesday, December 10th, 2019  
**Registration:** 11:30 a.m. - 12:00 p.m. ET  
**Meeting Time:** 12:00 - 1:00 p.m.  
**Presenter:** Paul Kirk, CFE Senior Director of Fraud & Controls, Caesars  
**CPE credits:** 1 hour  
**Cost:**  
- Member Price: $25  
- Non-Member Price: $30  
**Location:** Bristol Bar & Grill - Downtown  
614 W. Main Street  
Louisville, KY 40202  
**Registration:** [Here](#)  
**Presentation Summary**

**Foundations of Fraud (Elements & Motivator of Fraud):**  
Join us to learn about what motivates your typical fraudster? What are some of the psychological elements that motivate a seemingly honest person to steal? We will also take a look at case studies in identifying Fraud and review cases of theft while gaining practical strategies for more effective fraud detection methods.

**Presenter Profile**

**Paul Kirk, CFE**

In 2014 this presenter spearheaded the formation of the Caesars Entertainment Fraud & Controls department. Based out of Las Vegas, currently his team is responsible for the investigation, prevention, and mitigation of employee fraud for 33 domestic gaming properties and growing! He’s designed a variety of analytical tools to identify fraud present in millions of daily transactions. He earned his undergraduate in Finance from the University of Nevada – Reno, his Master’s in Forensic Accounting and Fraud Examination from West Virginia University and is a Certified Fraud Examiner. Happily married and a proud father of two and when he's not working or chasing his kids can be found behind a barbeque.

## LUNCH MENU

The monthly meeting includes your choice of one meal selection:

**Chicken Caesar Wrap**
Grilled chicken, romaine lettuce, Parmesan cheese & Caesar Dressing wrapped in flatbread. Served with chips.

**Mideast Grilled Cheese**
Flat bread stuffed with spinach, green onion, mushrooms, Havarti cheese and pan-fried.

**Mediterranean Pasta**
Spinach pine nuts, sundried tomatoes, Kalamata olives and Feta cheese, tossed with penne pasta in olive oil & white wine.

**Turkey Sandwich**
Smoked turkey breast, Cheddar cheese, lettuce & tomato on toasted wheat bread (Packet of mayonnaise & mustard on the side) Served with chips.

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**Career Opportunities**

Please be sure to visit the IIA Louisville Chapter’s [career section](#) to see any current job opportunities in the area.

If you have a job to post, please contact the newsletter editor and/or Webmaster to have it included in newsletter and website.
DECEMBER MYSTERY FRAUD TRAINING

Date: Friday, December 13, 2019
Topic: Mystery Fraud Training
Presenter: Timothy Hungerford, CPA, CIA, CFE, CMA, CISA, CGAP
CPE: 8 CPEs

Location: 9300 Shelbyville Rd
          12th Floor Conference Room
          Louisville, KY 40222

Cost: 
- Early Bird on or before December 1, 2019
  Member Price: $250 - Non-Member Price: $300
- After December 1, 2019
  Member Price: $275 - Non-Member Price: $325

Registration: Here

How Does a Mystery Fraud Event Work?
Attendees will sit down to find that they are part of a fraud examination team with a mystery to solve!
During the training they will participate in evaluating evidence, interviewing suspects and informants and working on a live case resolution.

What Can You Expect to Gain?
You can expect to gain knowledge and skills in fraud investigation while focusing on:
- Interviewing Techniques
- Data Analysis
- Planning and Scoping
- Team Building
- General Fraud Examination Skills

Presenter Profile:
Timothy Hungerford, CPA, CIA, CFE, CMA, CISA, CGAP:
Tim has 30+ years of experience in accounting, auditing and financial systems. This includes four years in public accounting, eight years with Eastman Kodak in various financial positions including internal audit, and sixteen years as owner of Hungerford Vinton, LLC. Tim is a member of the Board of Governors for the Rochester, NY Chapter of the Institute of Internal Auditors. Tim has a bachelor’s degree in accounting from Niagara University, Niagara Falls, NY, and a M.B.A. in finance and international business from the Rochester Institute of Technology, Rochester, NY. In addition, he is a lecturer for the master’s in forensic accounting program at State University of New York at Brockport.
CIA CERTIFICATIONS

CONGRATULATIONS to Marcy Rouse for passing all 3 CIA exams and officially being named a Certified Internal Auditor! We know you must feel a tremendous relief that all your hard work has paid off. We are proud of you! We wish you the best in all your future endeavors as well.

CIA CERTIFICATION NEWS

CIA Exam IIA Louisville Members Discount on Gleim Study Materials
IIA Louisville members are eligible for up to a 20% discount on Gleim CIA study materials. Visit the Members Only page of the Louisville Chapter site for additional details. You will need to sign in with your IIA credentials to see the page.

Back to School for CIA® Exam Preparation
It’s October, which means kids are in mid-term phase and there are only two months left to wrap up 2019 CIA goals. For expert support, check out the nearly 30 in-person and online courses offered across North America!

Find CIA exam prep classes near you.

CPE and CPD Reporting
The 2019 CPE/CPD reporting window is now open. All certified individuals must report annual continuing professional education (CPE) credit hours by December 31st. Log in to the Certification Candidate Management System (CCMS) to complete the CPE or CPD Reporting Form. This lets you display your certification credential(s) and makes you eligible to be included in The IIA Certification Registry.

For more information regarding the rules/requirements including completing two hours of Ethics training please visit the IIA’s Continuing Professional Education (CPE) and Continuing Professional Development (CPD) Requirements page.

CIA Exam Updates
Retaking the Exam? If you failed your exam part, you must wait at least 60 days rather than the 90 days to retake the exam.

Sitting Exam Period Change: If you applied for the CIA prior to Sept. 1, 2019, you have four years to take all parts of the exam. If you apply for the CIA exam after Sept. 1, 2019, you have three years to take all parts of the exam.

CALL FOR NEW MEMBERS TO JOIN OUR LOUISVILLE CHAPTER
The IIA Louisville Chapter offers numerous benefits for members and we are always looking for new members to join our chapter. If you know someone who would like to join, please reach out to Lee Taylor for more information. Some benefits of joining the IIA Louisville Chapter are as follows:

- 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.
- And much more!
IIA ONLINE

Art Stewart is an independent management consultant with more than 35 years of experience in internal audit, financial management, performance measurement, governance, and strategic policy planning. He has recently shared his insights through his article titled *Faking the Winning Ticket*. We wanted to share his article with our members. Check out the link below to read more.

**Faking the Winning Ticket:** In the high-stakes world of lotteries, regulators and operators need stronger controls against fraudulent schemes. Click Here for the full article to see the lessons learned and how 6 myths about business ethics. Here’s an excerpt from his latest post:

He might have gotten away with it if he hadn't been greedy, a U.K. judge said in sentencing a man to nine years in prison for lottery fraud. The BBC reports that Edward Putman used a forged lottery ticket to claim a £2.5 million prize in 2009. The court found that Putman collaborated with an employee of National Lottery operator, Camelot U.K. Lotteries Ltd., to create the fraudulent ticket based on a list of unclaimed winning numbers.

The scheme began to unravel after Putman's accomplice, Giles Knibbs, took his own life in 2015. Putman and Knibbs had a dispute over dividing the winnings, and earlier in 2015, Knibbs had told friends he had "conned" the Lottery.

Lottery industry regulators should consider requirements to improve this aspect of fraud awareness and prevention, including for public communications and auditing. This might include public reporting of audit results. As a measure of deterrence, regulators could mandate that a company's operating license be suspended if a further incident of fraud occurred.

### Future IIA Seminars and Conferences

<table>
<thead>
<tr>
<th>Seminars/Conferences</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT General Controls</td>
<td>Dec. 2-4, 2019</td>
<td>Online</td>
</tr>
<tr>
<td>CIA Exam Preparation - Part 2: Practice of Internal Auditing</td>
<td>Dec. 2-13, 2019</td>
<td>Online</td>
</tr>
<tr>
<td>Fundamentals of IT Auditing</td>
<td>Dec. 3-12, 2019</td>
<td>Online</td>
</tr>
<tr>
<td>Operational Auditing: Influence Positive Change</td>
<td>Dec. 3-12, 2019</td>
<td>Online</td>
</tr>
<tr>
<td>COSO Internal Control Certificate</td>
<td>Dec. 10-12, 2019</td>
<td>In-Person—Dallas, TX</td>
</tr>
<tr>
<td>Data Analysis for Internal Auditors</td>
<td>Dec. 11-12, 2019</td>
<td>Online</td>
</tr>
<tr>
<td>Statistical Sampling for Internal Auditors</td>
<td>Dec. 16-19, 2019</td>
<td>Online</td>
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Area employers are eligible for free recruitment postings on the Louisville IIA website and in the monthly newsletter, IF at least one employee is a member of the local chapter. Newsletter advertisement rates for employers without a local chapter member and executive search firms are: $50 – ½ page; $100 – full page. Paid advertisements also include posting of recruitment information on the chapter website for one month. Payments must be received prior to posting. For more information, please email the