Every profession evolves as the body of knowledge expands and new tools and technology become available. The best and brightest professionals embrace evolution and leverage new strategies and tactics to enhance their effectiveness. The same is (or should be) true of internal audit professionals.

It is important to stress that Jurassic Auditor does not denote the age of professionals. Many veteran internal auditors are extremely progressive. At the same time, many younger internal auditors leverage practices from a bygone era. I am referring to those who are simply reluctant to change.

This list represents my personal views on characteristics of the Jurassic Auditor. I know there are many more. While compiling my list, I vetted the idea with several colleagues, and these were some other signs that were offered:

- You talk about internal controls instead of risks.
- You use standard audit programs.
- You think of risk only in terms of impact and likelihood.
- You consider culture something to be addressed through an HR survey.
- You’re content sitting on the sidelines (not seeking trusted advisor status).
- You’re content with existing resources/skill sets.
- You’re satisfied meeting expectations rather than exceeding (or driving) them.
- You think data analytics involve a few extra charts and graphs in your audit report.
- Your audit report is a 60-page summary of everything you’ve done for the past six months.

See the full article at www.theiia.org
Topic: Fraud Investigations - Perspective of a Former Secret Service Agent

Place:
DoubleTree by Hilton Memphis East
5069 Sanderlin Avenue
Memphis TN 38117

Time:
Registration 11:00 am – 11:30 am
Lunch will start promptly at 11:30 am
Speaker 11:45 am – 1:30 pm

Speaker: Steven Lee Byrd
Mr. Byrd is a Principal at Accounting Economics and Appraisal Group, LLC. He is a former Special Agent with the United States Secret Service (USSS) and former Director, Corporate Investigations, for the international consulting and investigative firm, Control Risks Group, LLC. Recently, Mr. Byrd’s experience has been concentrated in the areas of corporate financial fraud investigations and civil litigation consulting. Mr. Byrd is a retired USSS Special Agent, a Certified Fraud Examiner and a Texas State, licensed Private Investigator and Private Security Consultant. Mr. Byrd holds a Bachelor of Science in Business Administration with a major in Finance from Texas A&M University.

Mr. Byrd has received training in basic and advanced criminal investigative procedures and techniques at the Federal Law Enforcement Training Center, Glynco, Georgia and the USSS’s James J. Rowley Training Center, Beltsville, Maryland. Areas of training included, but were not limited to, evidence gathering, interviewing techniques and investigations of: financial fraud, telecommunications fraud, organized crime, money laundering, wire fraud, mail fraud, forgery, counterfeiting, access device fraud and identity theft. Additionally, while a USSS Agent, Mr. Byrd was trained and designated as an Asset Forfeiture Special Agent, and later an Asset Forfeiture Supervisor. One of the responsibilities of a USSS Asset Forfeiture Agent is to identify and trace criminal proceeds, and other assets associated with criminal and civil forfeiture orders.

Mr. Byrd has experience investigating, arresting, and assisting in the prosecution of individuals suspected of violating Federal and State criminal statutes. As a Special Agent, Mr. Byrd has acted as case agent and/or investigator in hundreds of cases involving the commission of financial crimes against the United States. During the course of investigations, Mr. Byrd has conducted interviews, collected evidence, subpoenaed records, analyzed financial records, traced assets and evaluated losses. Mr. Byrd has provided testimony related to criminal violations before Federal Grand Juries, Federal Courts and State Courts. He was the lead agent on the West African Task Force, Los Angeles, which pioneered the use of access device fraud as the predicate crime for money laundering. Mr. Byrd was the investigating agent in the United States of America v. Hong Ha Thi Nguyen (1996) case, which resulted in new case law related to access devices and the value assigned to them.

As the agent in charge of a USSS office, Mr. Byrd supervised and directed all the office’s criminal investigative activities. As the founder and supervisor of the Central Texas Financial Crimes Task Force (CTFCTF), Mr. Byrd oversaw and directed the investigations of task force members, including Secret Service Agents, City Police Officers, County Sherriff’s Deputies, State Police Officers and a U.S. Postal Inspector. As the USSS Detallie to the Iraq Threat Finance Cell (ITFC), Baghdad, Iraq, Mr. Byrd collected and analyzed information from numerous sources in efforts to track and stop financing of terrorist activities in Iraq. As USSS Representative to the Joint Terrorism Task Force (JTTF), Mr. Byrd conducted domestic investigations of subjects suspected of engaging in international terrorism, primarily involving material financial support. Mr. Byrd reported to and advised client’s Management and General Counsel regarding fraud response and prevention.

Professional Certifications
Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
Licensed Private Investigator (PI), Texas Department of Public Safety Private Security Bureau
Licensed Private Security Consultant (PSC), Texas Department of Public Safety Private Security Bureau
Licensed Private Investigator Qualified Manager (PIQM), Texas Department of Public Safety Private Security Bureau
Certified Anti-Money Laundering Specialist (ACAMS), Association of Certified Anti-Money Laundering Specialists
Upcoming IIA Members-only Webinar

November 21: Technology: Auditing Data

December IIA Training Event

Date: December 12, 2017
Topic: “Leadership Philosophy of City Government”
Speaker: Jim Strickland, Mayor, City of Memphis, TN

IIA Presence

IIA Memphis Chapter Academic Affair News

On Thursday, September 28, 2017, the IIA Memphis Chapter Academic Affairs had a booth set up at the University of Memphis Internship Fair. They handed out IIA student brochures, student day event flyers, etc. IIA Memphis Chapter presence at the internship fair helped to promote the internal audit profession.

Photo: Brandy Brown, Academic Affairs Committee member
Continuing Professional Education (CPE) and Continuing Professional Development (CPD) Requirements

2017 CPE/CPD reporting is now open. Log in to the Certification Candidate Management System (CCMS) to complete the CPE or CPD Reporting Form.

The reporting deadline is Dec. 31 each year. Should you fail to report your CPE/CPD, your certification/qualification will become inactive, and as a result, you are no longer approved to represent yourself as a certified individual. Individuals remaining "Inactive" for 12 months or longer will be charged $250 to reinstate their certification.

NEW! In 2018, two of your CPE/CPD credits must be earned in Ethics. While this is not a requirement for 2017, we recommend you begin planning now. Learn more. The IIA currently provides Ethics for Internal Auditors, an OnDemand course that can help you obtain these CPE. The IIA will be adding additional ethics training options throughout 2018 and beyond.

As an IIA certified or qualified professional, you are responsible for ensuring that the CPE or CPD information in your report is accurate. You must include your membership or customer identification number when reporting your CPE or CPD. Get more information on CPE reporting steps for current and inactive certificants.

Earn and Report Your EOY CPEs

CPE/CPD credits are required for end-of-year reporting to keep your IIA designation(s) active, report now. The deadline is Dec. 31, 2017. North America members report CPE for free.

If you do not report, your certification/qualification goes inactive, and as a result, you are no longer approved to represent yourself as a certified individual.

Take advantage of the CPE Earning Opportunities at the following link:
https://na.theiia.org/certification/certified/Pages/CPE-Opportunities.aspx
Certified Internal Auditor (CIA)

The Certified Internal Auditor® (CIA®) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Since the program’s launch in 1973, it has opened up countless doors of opportunity for practitioners around the world as it communicates their ability to serve as a key player in their organization’s success. Candidates leave the program enriched with educational experience, applicable knowledge, and business tools that can deliver a positive impact in any organization or business environment.

New Practice Exams
Now Available for CIA Candidates

Demonstrate your internal audit knowledge, assess your readiness, and get exposure to the CIA exam format with The IIA’s new per-part practice exams. These convenient online assessments are based on IIA questions from past CIA exams and are available on a candidate’s preferred timetable.

Who is eligible to take the practice exams?

- Anyone interested in pursuing CIA certification or in an “applied,” “approved” or “registered” status in Certification Candidate Management System (CCMS).

Practice exams range from 50-60 questions and are 60-75 minutes in length depending on which exam part you choose:

- Part 1 – Internal Audit Basics
- Part 2 – Internal Audit Practice
- Part 3 – Internal Audit Knowledge Elements

Each practice exam is US$50 for a one-time-only experience. Practice exams are available in English with additional languages being developed in 2015.

For more information, please visit the Practice Exams page.

Congratulations to the following IIA member on obtaining their certification:

Joyce Johns  Certified Internal Auditor
Congratulations to the Student Scholarship winners!

**Robert Half Scholarship Winner**

Daniel Regan  
**Union University**

*Left to right, Valarie Vaughn (Robert Half), Daniel Regan (Union University), Chad Carver (Robert Half) and Austin Fagan (Robert Half)*

**Vaco Scholarship Winner**

Shangjun Wang  
**University of Memphis**

*Left to right, Gina Word (Vaco), Julianna Kirkland (Vaco), Shangjun Wang (University of Memphis), Katherine Guthrie (Vaco) and Shane Davis (Vaco)*