Hi All,

Our May social and celebration of International Internal Audit Awareness Month was a huge success! Everyone enjoyed our Mystery Fraud program, especially our exceptional actors and actresses. It was great to see our talented audit professionals demonstrate their exceptional interviewing skills as we identified the fraudster and fraud scheme. We also showcased our proclamations from the cities of Oakland and Pleasant Hill, presented Elmas Martin with a $3,000 scholarship and voted in our new slate of officers, committee chairs and board members.

I’d like to thank all of those who contributed to our successful 2013-14 year. Special thanks go out to those mentioned in our recognition area but the key to our success is our Programs and Seminars Vice Presidents, Ruth Powell and John Driscoll. I’d like to thank them for a wonderful year and all of their efforts to make our events special and top quality.

We have a lot planned over the summer as follows.

1. The IIA West District (Hawaii, Reno, Sacramento, East Bay, San Francisco and San Jose chapters) workshop was held on June 3 at VSP in Rancho Cordova. Kara Giano, our District Representative, and Donna Wiley from IIA headquarters led the meeting and provided insights on best practices and new tools offered by the IIA.

2. Paul Sobel, the IIA’s Chairman of the Board will be joining our board meeting on June 11. Paul is the vice president and chief audit executive for Georgia-Pacific, LLC, a privately owned forest and consumer products company based in Atlanta. He has also served as the chief audit executive for three public companies: Mirant Corporation, an Atlanta-based energy company; Aquila, Inc., an energy company based in Kansas City, Missouri; and the publishing operations at Harcourt General in Orlando, Florida. Paul was included on Treasury & Risk Magazine’s 2012 list of the “100 Most Influential People in Finance” and is an expert on governance, ERM, compliance, and internal control.

3. We will be hosting a Small Audit Shop Roundtable in July to better understand the needs of small organizations (less than 10) and bring them relevant training.

We will be taking our customary break from June through August to plan our 2014-15 line up of programs, seminars and networking events and look forward to your input. As always, please don’t hesitate to call me with questions, ideas and suggestions for improvement. I can be reached at 925-469-7285.

I look forward to seeing you in September!

Tracy West, Chapter President
Northern California East Bay Chapter

We held our May Social on May 15th at Dublin Ranch Golf Club with Tim Hungerford of Hungerford Vinton LLC presenting a Mystery Fraud Night, “Fraud is Thicker Than Water”. We had a great time of socializing before and during dinner and then after dinner we got down to business by participating in a fraud investigation. Some of our very own members participated as actors and interviewers! The actors were awarded our version of the “Oscars” at the end for their fine performances.
As I mentioned last month, we held seven programs averaging 64 attendees each, setting a new record for our Chapter! We are busy planning the programs schedule for the upcoming chapter year. We plan to uphold the fine tradition of providing affordable, quality CPE. Please let me know if there are any topics you can’t live without!

I sent out our annual member survey on May 29th. If you haven’t already done so, please take a few minutes to give us your feedback. We need to know what is important to you! We are open to any suggestions to improve our service to our members. Until next month!

Thanks, Ruth Powell, VP of Programs

Seminars

John Driscoll, VP of Seminars

We are in the midst of planning seminars for the 2014-15 chapter year. I would like to say thank you to those that have provided me with some excellent suggestions.

Feel free to continue to send me any topics or speakers suggestions that you may have. We look forward to the 2014-15 chapter year.

Certification

With summer quickly approaching and the kids being out of school, consider getting your study plans for the CIA exam in motion. There are various options to assist you with this venture. The IIA’s CIA Learning System is now available at a 10% discount until June 30th. Just order online (at https://store.partnerrc.com/IIA/ls/index.php/) using the discount code “CIAFOCUS.” Gleim also offers NCEB IIA members its learning material at a 20% discount. Just visit www.gleim.com/IIAChapter or contact Melissa Leonard, Gleim Chapter Coordinator, at 800.874.5346, ext. 131, for more details.

Academic Relations

Brenda Roberts

Early last month, Brenda Roberts met with students in the Masters of Accountancy program at CSU East Bay. She talked about the profession of internal audit, what to expect from a career in internal audit, so that students gained some awareness of career choices as they complete their graduate studies.

Our May 28th Student Networking event was a great success. This was a jointly sponsored event with the San Francisco ISACA chapter. Protiviti generously provided their training room in the San Francisco offices to us. Judson Walsh, formerly with the San Francisco Business Times and now with Lee Hecht Harrison was the keynote speaker. He spoke about the value of networking, and that it should not be viewed just as a means to find the right job - rather it should be a continued practice as a crucial part of one’s professional and career development.

Comments from the students: I feel like the professionals are very friendly and open to students like me. It is good to know that I can have other career options after graduation. I will attend another event.

Many thanks to Julie Jacobs and Kirsten Roland of Protiviti for providing the space for us to attend. Thank you to Judson Walsh for his contribution through tips, counsel and words of wisdom. And, thanks to Lisa Corpuz, Bank of the West (ISACA ARC Chair) and to Semira Jahanian, Blackhawk Network for their phenomenal efforts in the coordination of this event!

A Year in Review -

The goal of this committee is to bring awareness of The IIA and the profession of internal audit to students, faculty and others in academia. As we finish our chapter year, I would like to review with you the events we attended or sponsored this past year:

Our volunteers attended or coordinated these events:

- December 2013 – ASO/ASCEND Awards Dinner
• January 2014 – 1st Student Networking event – co-hosted with the SF ISACA chapter
• February 2014 – CSU East Bay – ACAN/ Beta Alpha Psi career night
• April 2014 – CSU East Bay – Panel Discussion on professional certifications
• May 2014 – CSU Stanislaus – Beta Alpha Psi technical meeting
• May 2014 – 2nd Student Networking event – co-hosted with the SF ISACA chapter

And we are celebrating these milestones:
• CSU East Bay will offer a Principles of Internal Audit course – Fall 2014. This is the first internal audit course offered at this university. This will be followed with an IT Audit course in Winter 2015, with plans to offer other internal audit coursework throughout the year.
• USF Administrators met with Michael Newman, Dean from the University of Houston to set into place plans for an Internal Audit program at USF. Tentative schedules include an internal audit course beginning in Fall 2014.
• The chapter awarded the 2013 – 2014 scholarship to Elmas Kilincdemir-Martin, a student in the Masters of Accountancy program as CSU East Bay. She was presented the award at the chapter’s May Social, held at the Dublin Ranch Golf Course. She will represent our chapter, as Student Ambassador to CSU East Bay and to other colleges and universities.

If you would like to be a part of next year’s events, please contact us. We will be planning through the summer and as we roll out these plans, there will be opportunities for you to meet with students on campus and/or to help coordinate networking and other technical presentations. Your assistance is needed and valued. Interested?

Brenda Roberts
Brenda_Roberts@att.net
510.517.1067

Semira Jahanian
Semira.Jahanian@blackhawknetwork.com
925.226.9343

Membership

Please take a moment to say hello to the following new or returning members at the next Chapter meeting:
• Sabrena Ferguson
• Jie Lundquist
• Erin Stanley

2014 Appreciation & Recognition

Tracy West

Our volunteers are crucial to the success of our chapter and we appreciate every one of them. We also welcome anyone interested in joining our exceptional team to reach out to see if there is a role that you’d enjoy.

This year, I’d like to thank our many volunteers for their time and dedication. I’d also like to recognize the following officers and board and committee members for going above and beyond expectations to assist our chapter and make it a stand out among the 159 North American chapters.

Please join me in thanking all of our volunteers and congratulating this year’s stand outs.

Brenda Roberts, Academic Relations (AR) Chair and Past President

Brenda Roberts has a passion for training and mentoring others and she has done an exceptional job in this role! She chairs our Academic Relations Committee and also sits on the International Academic Relations Committee for the Institute of Internal Auditors. She is the force behind our chapter and the S.F. chapter’s joint sponsorship of the University of San Francisco (USF) internal audit program that is tentatively planned for rollout this fall with a course on internal auditing. She has worked tirelessly to make sure USF has support, resources and information to make this program a success. She created the IIA/USF advisory council, made up of senior management from various internal audit organizations, to support the USF program and coordinated meetings with...
senior leaders of AR from other chapters who have had good success with internal auditing educational partnership programs. In addition to this significant contribution, Brenda redesigned our scholarship program this year to make it more attractive and meaningful to students, including providing networking and mentoring opportunities to the award winner. She routinely visits with academia to build awareness and interest in internal audit curriculum and she spends numerous hours planning and attending events to let students know about our wonderful profession. Thank you Brenda for representing our chapter and the profession, and for being such an exceptional role model to students. We appreciate your significant efforts!

Cheryl Louie, Hospitality Committee
A huge thanks goes to Cheryl Louie who I see as everyone’s right hand and very crucial to the organization and success of our chapter. Cheryl is the lead on the Hospitality Committee, where she coordinates all aspects of our events (i.e., invitations, marketing, and follow up with members) and is at every one of them to warmly greet you and make sure you get through the security and sign in processes as efficiently as possible. She also assists Programs, Seminars, Academic Relations and me in planning events and various details. She planned our wonderful May social and was instrumental, along with Ruth Powell, in bringing us our event management system, Eventbrite. Cheryl also contacted the city of Oakland to request and follow up on the Proclamation for International Internal Audit Awareness month. Theresa, we thank you for your years of service and continued support!

Theresa Nidetz was instrumental in evaluating IIA and NASBA requirements and best practices, creating our chapter’s Record Retention Policy, evaluating cloud storage options and forming a Record Retention Committee, which includes Daniel Borba and Jason Salgado. She also contacted the city of Pleasant Hill to request and follow up on the Proclamation for International Internal Audit Awareness month. Theresa, we thank you for your years of service and continued support!

Jason Salgado, Hospitality & Record Retention Committees
Jason Salgado is part of our Hospitality Committee and is always there to help as needed. He is also the creative genius in our chapter. For the past several years, he has designed our beautiful marketing materials that make our chapter a success, and this year he designed our NCEB Programs and Seminars Calendar, our Scholarship Brochure and many of the templates we routinely use. His creativity adds to our professionalism and makes us stand out. Jason also established a checklist to ensure NASBA compliance and was actively involved in making sure we have adequate record retention. Thank you Jason for your commitment and artistic flair!

Daniel Borba
Daniel Borba is another behind the scenes go to person, often assisting me and others with details and events. He set up a formal structure for IIA and NASBA storage, traced many for needed documentation and performed an audit to ensure we have all
information available in the event of an audit. Daniel also helps with Hospitality when needed. He has been instrumental in developing a relationship and dialog with CSU Stanislaus and recently co-presented on our profession with Brenda Roberts. Daniel also assists with marketing materials and document retention. Daniel, we thank you for your efforts and are looking forward to hearing your out of the box suggestions for greater efficiency and effectiveness in the coming year.

Dayna Lema

Dayna Lema is our behind the scenes go to person. To minimize our costs (estimated at $2500/year), she takes care of ordering, picking up and delivering the lunches for our monthly lunchtime board meetings and she purchases and sets up our refreshments. She also works with the Chevron caterer for our programs and seminars when appropriate. Dayna helps with security access at the Chevron facilities and ensures the Chevron annual donation to the Chapter is processed and presented to our group. Thank you for your support Dayna! It does not go unnoticed!

Chel Oldham, Treasurer

Chel Oldham was previously our Assistant Treasurer and is now our Treasurer. She stepped up and filled in during a transitional time, was quick to respond to requests and we appreciate all of her efforts. She also had the good forethought and judgment to bring Matt into the mix to ensure we are as automated and efficient as possible and maintain a proper segregation of duties in our Treasury function. Chel, thank you from the bottom of my heart!

Matt Bush, Assistant Treasurer

Matt Bush stepped up to take over the role of Assistant Treasurer in January of this year. He has displayed great enthusiasm for the role and has initiated several new processes for the Treasury function. He set up a Google drive for maintaining working copies of Treasury documents. He also set up a Google mailbox for

NCEB.Treasurer@google.com. This allows for ease of transition when a new person takes over the Treasury role. He continues to look for additional ways to automate our processes and bring the Treasury role into the 21st century. We want to thank him for his contributions, and we hope he will continue to serve the NCEB chapter of the IIA for many years to come.

Bill Warner, Website

In the past year, Bill Warner worked with the IIA to transition our chapter to the new IIA website format. He has organized the website and content to be more relevant, organized and user friendly. Bill also runs our IIA Chapter Achievement Program, which is known as CAPs. This program allows chapters and the IIA to appraise past chapter activity, develop current year plans and track current year activities using a standardized reporting process. A chapter earns CAP points in each of three categories (Service to Members and the Profession and Chapter Admin) to qualify for a performance level (Bronze, Silver, Gold and Platinum which is a chapter achieving Gold status for 10 of 11 years.) Thanks to Bill’s tracking, recording and monthly updates, we are able to monitor our progress and maintain our Platinum status. In addition to this, Bill coordinates to identify and order our 100 Point Club gifts for our members who support us most and routinely attend our events. Thanks for all you do to support us Bill!

Jason Philibert, Newsletter

Every month Jason Philibert generously volunteers his time to create our monthly chapter newsletter. If you routinely read our newsletter, you know this is not an easy process. It requires him to request and sometimes follow up with its many contributors, format and edit the content and ensure we maintain quality and bring you relevant information related to our chapter, local jobs, upcoming trainings and the IIA. Jason, we thank you for your time, excellence and attention to detail, and hope
that you will stay in this role for many years to come!!!!

**Semira Jahanian, Academic Relations Committee Member**

Semira Jahanian took on the responsibilities as committee member of the Academic Relations Committee with great passion. She is enthusiastic about reaching out to students and making a connection with them to make a difference, showing them alternatives for career choices. She has great poise and professionalism, is a great role model, and came up with some great ideas. In particular, she took on the role of sole coordinator for the Panel Discussion on Certifications at CSU East Bay. This was a highly successful event and the feedback was very positive. This will likely be a presentation that we will repeat in the coming year! Thank you for your dedication and commitment Semira!

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**Employment Opportunities 1**

**Professionals** – There are teaching positions available. If you are a professional in Internal Audit, IT or IT Audit, Fraud Audit, Internal Investigations or have specific skills in Forensic Accounting and Data Analytics, you are needed!: Adjunct Professors are being recruited to teach one or two evenings per week at the Undergraduate and Graduate level at local universities. For some classes, a team teaching arrangement may be possible – guest speakers to present specific topics to support the curriculum are highly desired. Each school has certain requirements for Adjunct Professors, relating to educational degrees and level of teaching experience. If you are interested, please contact the following:

**University of San Francisco**

Mike Webber, Dean – Management Business School
webberm@usfca.edu
415 422-2508

**California State University – East Bay**

Nancy Mangold, Chair and Professor – Department of Accounting and Finance
Nancy.mangold@csueastbay.edu
510 885-3315
2014 – 2015 NCEB BOARD
BOARD OF GOVERNORS

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VP of Seminars  John Driscoll  jrdr@chevron.com
Treasurer  Cheryl Oldham  cheryl.oldham@safeway.com
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PAST PRESIDENTS

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## OTHER CONTACTS

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### COMMITTEE CHAIRPERSONS

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The audit report is a key deliverable: it needs to communicate clear messages — with impact — to inform and persuade a range of readers. This handbook describes and illustrates best practices for assessing readers, aligning the report design with readers and the organization, and ensuring writing quality.

*Clarity, Impact, Speed: Delivering Audit Reports That Matter* provides checklists and examples that guide you through:

- Developing messages.
- Managing tone.
- Rating audit observations, reports, and the overall status of internal controls.
- Streamlining the writing and review process.

This handbook is worthwhile not only for newly established internal audit activities but also for long-standing ones that are aiming to update or overhaul their audit reports or audit reporting process.