**Upcoming Chapter Meeting**

Monday October 7, 2013

**Continuous Auditing**

**Speaker:** Robert L. Mainardi, CFSA, CRMA, MBA

**Location:** Rivers Club, One Oxford Center, 301 Grant Street, Pittsburgh PA 15219

**Registration:** 9:30 AM – 10:00 AM

**Program:** 10:00 AM - 3:00 PM

**Lunch:** 12:00 PM – 1:00 PM

**CPE Available:** 4 Hours

**Registration:** E-mail your reservation to Gina Dutkovich at: G Dutkovich481@dollarbank.com

**Deadlines:** All reservations are due no later than October 5, 2013. Cancellations will not be accepted after this date.

**Fees:** IIA Members - $100.00

Non-Members - $125.00

**Payment:** Make checks payable to the “IIA – Pittsburgh Chapter” and mail to Dollar Bank – Audit Department; 2700 Liberty Avenue; Pittsburgh, PA 15222; Attn: Gina Dutkovich.

**Questions:** Please call Gina Dutkovich (Hospitality Committee) at 412-261-8129.

**Cancellations:** Cancellations made after the deadline will be charged the full cost of the meeting.
Continuous Auditing

Monday, October 7, 2013

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Lunch: 12:00 PM - 1:00 PM
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Location: Rivers Club, One Oxford Center
301 Grant Street, Pittsburgh, PA 15219
River’s Club

Fees: IIA Members & Students - $100.00, Non-Members - $125.00

Upcoming Luncheon Meeting

Dispelling the Myths about Continuous Auditing
This session reveals and explains the biggest misconceptions about continuous auditing and how to proactively identify and address them. Additionally, the participants will learn how to utilize these misconceptions as a foundation to assist them in being articulate about continuous auditing when they are discussing the objectives and benefits of continuous auditing with their clients. Understanding these myths is critical to the successful implementation and integration of continuous auditing into an audit department.

Harnessing the Power of Continuous Audit
In this session, the team will be introduced to the continuous auditing concept as they are guided through the explanation of what the methodology is designed to accomplish when it is properly incorporated into an audit methodology. Learn the specific methodology steps to create custom continuous auditing programs to take back with you at the end of the workshop. Below are some highlights of this workshop.

- Continuous Auditing Defined
- Differentiating Continuous Auditing and Continuous Monitoring
- Continuous Auditing Methodology Overview
  - Foundation
  - Approach
  - Execution
- Identify Continuous Auditing Management Conditions to Sell the Program
- Review of Continuous Auditing Concepts and Lessons Learned

Speaker Bio:

Robert L. Mainardi, CFSA, CRMA, MBA
After 21 years of working in the Internal Audit profession in the financial services industry, Robert has started his own company which develops and facilitates custom internal audit training as well as evaluating, creating, and implementing formal audit methodologies. Prior to starting his company, Robert L. Mainardi was the Vice President of Internal Audit for the Penn Mutual Life Ins. Co. and was responsible for the direction and oversight of the Internal Audit Department. He was responsible for Penn Mutual’s internal audit activities, as well as those of its subsidiaries. Prior to joining Penn Mutual, he was a Senior Audit Manager for The Vanguard Group where he was responsible for the Investment Programs & Services and Methods & Infrastructure teams.
Speaker Bio, cont.

As a professional speaker and consultant, Mr. Mainardi leads client programs to:

- Develop and maintain world class internal auditing functions
- Create, implement, and maintain continuous auditing programs
- Draft, finalize, and issue high impact audit reports
- Establish and facilitate ERM programs
- Construct, execute, and manage audit performance dashboards
- Improve communication and client relationship development
- Plan and execute quality assessment reviews

Mr. Mainardi’s expertise and experience in continuous auditing has recently been recognized by Wiley & Sons in his published work – *Harnessing the Power of Continuous Auditing*. He is an active member of the Institute of Internal Auditors (IIA) and has been a Distinguished Faculty Member for almost 20 years. He has been invited to the IIA All Star conference every year since its inception. He continues to be a featured speaker at MIS Super Strategies and Audit World as well as IIA and other professional association events each year; IIA International, GAM, GRC, All Star, Regional and District Conferences. He received a BS degree from The Pennsylvania State University where he majored in Accounting and Business Law. He also earned a master’s degree in Finance from Temple University. Plus, he has merited the Six Sigma Green Belt certification; earned the Qualification in Control Self-Assessment; and is certified to perform Quality Assessment reviews.

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**We want YOU... to join our Chapter’s Speakers Bureau!**

If you are an experienced speaker or have expertise in a certain topic area and would be willing to present to a local organization, please contact us so we can add you to our list of local speakers. Once information is gathered, the speaker database will be published on the Chapter website and shared with the membership for use in planning their internal training and team-building events. Participating in the Speakers Bureau is a great opportunity to share your expertise and experiences with other local organizations, and network with other Chapter members. If you are interested in being included in this database please contact Rob Hoffman at 412-433-2232 or rehoffman@uss.com.

The goal of the Speakers Bureau will be to provide speakers – at no cost – to academic, public, and private organizations interested in learning about internal auditing, internal controls, and risk. Some examples of topics include Auditing as a Career, Business Ethics, Internal Controls / SOX, Risk Assessment, and General IT Controls; but there are many different topics of interest to organizations in our area, so please feel free to indicate any particular skill-sets, experiences or areas of expertise. We are looking for IIA members that have the desire and ability to speak to various groups in the aforementioned topics. If you are interested in being included in this database please contact Rob Hoffman at 412-433-2232 or rehoffman@uss.com.
SECOND ANNUAL ACCOUNTING CPE CONFERENCE
DUQUESNE UNIVERSITY
FRIDAY, NOVEMBER 22, 2013

Location: Duquesne University Power Center, Forbes Avenue, Pittsburgh, PA (Fifth Floor)
Registration & Continental Breakfast: 7:15 a.m. to 8:00 a.m.
Program: 8:00 a.m. to 4:30 p.m.
CPE Credits: 8 hours, including 1 hour of tax and 1 hour of ethics
Fee: $95.00 all day session, including breakfast and lunch
      $50.00 Morning session only (4 CPE hours, including breakfast)
      $60.00 Afternoon session only (4 CPE hours, including lunch)
      $25.00 Luncheon only

Conference Topics include:
- Auditing Standards Update (E&Y)
- Accounting Standards Update (FASB Technical Staff)
- Cloud Computing and Cyber Security (PWC)
- Tax Legislative Update (PWC)
- Accounting Ethics (Duquesne University)
- The Evolving Role of the Audit Committee—Panel Discussion
- Luncheon Keynote Address: 2014 Economic Outlook—Presented by PNC
- Changes in Health Care and its Impact on Your Business (UPMC)

Online registration for this year’s conference: [www.duq.edu/cpe-registration](http://www.duq.edu/cpe-registration)
Parking: is available in the Duquesne University parking garage.
Note that the University parking garage only accepts cash payments.

Questions or additional information: Contact Bob Kollar, CPA, Conference Chairperson at kollar@duq.edu (Phone: 412-396-4906) or Mary Lou Grasser at grasser@duq.edu (Phone: 412-396-5701)

Sponsors:
Save The Date!

Upcoming Chapter Meetings and Events

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Our Chapter’s Programming Committee works very hard to provide our members with affordable and effective CPE sessions and networking opportunities. Please note that the information above is subject to change.

Know of a great speaker?
The programming committee is always looking for new and exciting speakers for our local seminars, workshops and monthly meetings. If you have any recommendations or comments regarding topics, speakers or venues, please contact the Programming Chair, Dawna Fisher at dawna.fisher@fhb-pgh.com or one of the Programming Committee members: Teresa van der Lee at Teresa.vanderLee@gianteagle.com, Nicole SalDamarco at nsaldamarco@sdcpa.com, Stephanie Taylor at stephtenbrink@gmail.com, Steven Melletz at smelletz@fcbanking.com, Beth Bodner at bodnerb@ae.com, Valerie Trott-Williams at trott@duq.edu, or Jean Yates at jean.yates@pnc.com.
Greetings IIA Pittsburgh Chapter Members,

The new Chapter Year started out with a very successful seminar on the updates to the COSO Model. The presentation was informative and the speaker was engaging. To continue this success, the Chapter Officers and Board of Governors have been hard at work planning and putting together a full year of great programming. Our next program will be on Continuous Auditing, presented by nationally recognized speaker and author of the book *Harnessing The Power of Continuous Auditing*, Robert Mainardi. Robert has spoken on this and other topics in Pittsburgh before and we are very excited to have him return.

In November, the Chapter is co-sponsoring the Duquesne University School of Business Training Day. This is the second annual Training Day and we are very pleased to be part of this event with Duquesne University.

If you have any questions or suggestions regarding our Chapter, please do not hesitate to reach out to me.

Thank you again for your involvement in our local chapter and all you do to promote our profession.

Sincerely,

Aaron Mitcham, CPA, CISA, CISSP
mitchama@duq.edu
2013-2014 President, Pittsburgh Chapter

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Unlock Your Door to Opportunity with IIA Global Certifications

- Certified Internal Auditor (CIA)
- Certified Government Auditing Professional (CGAP)
- Certified Financial Services Auditor (CFSA)
- Certification in Control Self-Assessment (CCSA)
- Certification in Risk Management Assurance (CRMA)

For more information regarding professional certifications, please visit: [https://na.theiia.org/certification/Pages/Certification.aspx](https://na.theiia.org/certification/Pages/Certification.aspx)
**New Members!**

Robert Andelman - Federated Investors
Kelly Lynch - Kennametal
Nicolas Hine - Kennametal
Zac Keslar - Kennametal

**Advertise with us!**

The IIA newsletter is distributed to over 800 local Internal Audit professionals on a regular basis. Advertising with us is a great way to attract local talent to fill your open positions; and if your company has a group membership, employment opportunity ads are FREE OF CHARGE!

**EMPLOYMENT OPPORTUNITIES**

- Employment advertisements for member companies are **free of charge**.
- Employment advertisements for **non-members**:
  - ¼ page - $50
  - ½ page - $100
  - Full page - $200

- Employment advertisements for **employment agencies** and **professional services providers**:
  - ¼ page - $100
  - ½ page - $200
  - Full page - $400

- **Advertisements will only be sent to members via direct e-mail when included in the monthly or summer chapter newsletters.**

- **Advertisements are not to be sent directly to members via e-mail or postal mail.**

- **Advertisements will also be posted on the chapter website as part of the newsletter.**

**REMINDER:** Members of the IIA Pittsburgh chapter are given access to the membership list. This list is **NOT to be used to solicit members.** Solicitation of services/products using the chapter membership list may result in the revocation of membership.
Title: Senior Provider Auditor  
Location: Pittsburgh, PA  

DESCRIPTION  
The position is responsible for the review and auditing of paid claims made by Highmark to provider facilities for the purpose of verifying the accuracy of payment and charges and determining the existence of overpayments due to potential fraud, waste and abuse. Audits involve the analysis of charges, CPT/HCPCS coding and unit volumes, member eligibility benefits, appropriateness of services and supplies, compliance with policy guidelines, and other elements as submitted on the claim. The Senior Auditor together with department analysts compiles and performs trend analysis of paid claim data for purposes of identifying excessive or abusive coding and billing practices. The individual also conducts reviews of provider medical records, charge description masters (CDM) and detailed billing statements on focused audit projects, identifies non-compliance with regulatory and NCCI coding standards, evaluates provider contracts for appropriate payments and pursues payment recoveries and claim adjustments to ensure correct claim payments on audits performed. The Senior Auditor will work closely with analysts, auditors and investigators in the Financial Investigations and Provider Review (FIPR) department in the identification of potential fraud cases and compile necessary documentation to support Highmark's position on overpayment determinations.  

Major Accountabilities:  
1. Provides clinical expertise and audit reviews on facility audit projects, individual audits, case selections, and payment recovery initiatives.  
2. Functions as the clinical team leader for FIPR facility audit group.  
3. Identifies new audit areas for trending and data analytic research by analysts.  
4. Reviews medical documentation and billing records on problematic paid claims.  
5. Identifies fraud or abusive billing patterns and refers potential cases to management appropriately.  
6. Interviews medical personnel for clarification of clinical issues to support audit process.  
7. Documents and substantiates audit findings to providers.  
8. Educates providers on appropriate coding and billing on overpayment recovery issues.  
9. Identifies and makes revisions with manager to standard audit procedures to enhance effectiveness and productivity.  
10. Performs other assignments as directed by management.
Highmark – Senior Provider Auditor, Cont.

REQUIRED QUALIFICATIONS:

- Bachelor's degree in Nursing, Accounting, Finance, Business Administration.
- Registered Nurse, Registered Health Information Administrator / Technician, Certified Coding Specialist, or Certified Professional Coder.
- Minimum of six (6) years auditing experience of healthcare institutions or eight (8) years experience in acute care hospital or health insurance setting.
- In lieu of degree or certification, a minimum of 5 years experience in related field is required.
- Must have in-depth knowledge of provider facility payment methodology and clinical aspects of patient care including diagnosis and procedures, medical terminology, medical record documentation and coding and billing proficiency.
- Must have understanding of technical and financial aspects of the health insurance industry.
- Able to work independently.
- Strong personal computer skills, along with the ability to use fraud/abuse data mining tools are required.
- Must possess excellent communication skills and be detailed oriented.
- Strong organizational skills needed.

PREFERRED QUALIFICATIONS:

- Experience in hospital HIM, Internal Audit, Reimbursement or Revenue Cycle departments preferred.

Highmark is an Affirmative Action/Equal Employment Opportunity (AA/EEO) employer.

Interested candidates should apply at:
http://www.candidatecare.com/srcsh/RTI.home?r=2000022756410&d=highmark.candidatecare.com
Title: **Senior Internal Auditor**  
Location: Pittsburgh, PA

**DESCRIPTION**

- Conducting and coordinating the completion of multiple projects of varying size and complexity to evaluate internal controls, with a focus on financial, operational, and compliance risks on a corporate-wide basis, including subsidiaries. The audit projects include evaluation of: controls over and efficiency of internal business processes and procedures; controls to ensure compliance with applicable laws, regulations, and contractual obligations; third-party contractors engaged to perform significant services on behalf of the Company; and, special requests of executive and senior management and the Audit Committee.

- The projects are completed through a combination of work performed by the incumbent and supervision of less experienced professionals by the incumbent. The projects generally culminate with a written report that includes an independent evaluation of the design, effectiveness, and efficiency of the internal control systems established by management.

- In addition, the incumbent will be expected to provide counsel to management in the design and implementation of processes and controls. Some travel may be required, contingent on the specific assignments.

**REQUIRED QUALIFICATIONS:**

- A Bachelors degree.

- A minimum of five (5) years of progressive experience in internal auditing, public accounting or a position where you worked with internal control design, documentation and testing is required. The auditing experience should be risk based and include knowledge of the COSO framework (Committee of Sponsoring Organizations' framework for assessing and maintaining a sound control environment) and Internal Auditing Standards.

- The incumbent must possess excellent oral and written communication skills to articulate internal control weaknesses, risks/impacts to the department and/or company and actions to address identified weaknesses to responsible management.

- The incumbent is expected to establish and maintain relationships with all levels of staff and management in a variety of departments and subsidiaries within Highmark and therefore must have excellent interpersonal skills and must be able to effectively resolve conflicts.
Highmark – Senior Auditor, Cont.

• The incumbent's projects are generally diverse in subject matter and objective and change annually based on the strategic objectives of Highmark and its subsidiaries. As such, the incumbent must possess substantial individual judgment, strong analytical and problem solving skills, sound business knowledge, and intuitive thought processes to understand the area under audit in a short period of time.

• The incumbent must be able to effectively apply those skills in assessing risks, developing and reviewing audit plans, developing and making recommendations to management and overseeing the work of professional staff.

• The incumbent must have the ability to use or recommend computer assisted audit techniques (CAAT) when developing audit test plans. The incumbent will be required to exercise professional judgment in the conduct of audits.

• The incumbent is responsible for facilitation of all project phases including initiation, audit plan development, testing documentation, issue development and reporting and follow-up on issue resolution.

• The incumbent must have excellent project management skills as they have accountability for management of multiple projects with often overlapping deadlines involving multiple departments.

• The position requires the ability to manage competing demands and the ability to work independently. Due to the nature of the work performed, the utmost integrity in discreet and confidential handling of confidential materials is expected.

• The position requires proficiency with Microsoft Office and Lotus Notes.

PREFERRED QUALIFICATIONS:

• A Bachelors degree in Accounting or Business Administration.

• An MBA, CPA, CIA or CISA is strongly preferred.

• A thorough knowledge of the operations and systems of Highmark and its subsidiaries is preferred. A general knowledge of health insurance, computerized management information systems, and governmental auditing standards would be beneficial.

Highmark is an Affirmative Action/Equal Employment Opportunity (AA/EEO) employer.

Interested candidates should apply at:
http://www.candidatecare.com/srcssh/RTI.home?r=2000023064010&d=highmark.candidatecare.com
F.N.B. Corporation - Hermitage, PA

**Audit Supervisor:** Responsible for functional and operational auditing for all assigned affiliates and departments to ensure adequate controls exist; compliance with Bank policies, procedures, laws and regulations; efficient and effective use of resources are employed by management; and financial activity is reasonably accurate. BS or BA in Accounting or related field. Seven plus (7+) years bank audit and/or public accounting experience required. Professional certification preferred.

**Senior Auditor:** Responsible for performing audit work and directing the daily progress of audit fieldwork and supervising assigned staff on audit assignments. BS or BA in Accounting or related field. Five (5) years bank audit or general audit experience required. Professional certification preferred.

Salary commensurate with experience. Competitive benefit package includes: 401K, medical, dental, vision, flexible spending account, and much more! Please visit our website: [www.fnbcorporation.com/careers](http://www.fnbcorporation.com/careers) to apply.
FINANCIAL CONTROL ANALYST III  
Location: Corporate Headquarters in Moon Township, PA

FedEx Ground, a part of FedEx Corp., is a leader in cost-effective, small-package ground shipping, offering dependable service to businesses and residential customers throughout the U.S. and Canada. FedEx Ground includes approximately 53,000 employees and a network of more than 525 distribution hubs and local pickup-and-delivery stations. There are more than 35,000 motorized vehicles that transport approximately 5.6 million packages daily. The company reported annual revenue of $10.5 billion in fiscal year 2013.

Job Summary:  Analyzes functions and identifies areas of risk at FedEx Ground and FedEx SmartPost by researching and proposing initiatives to reduce company risk.

Essential Functions:

- Creates new efficiencies in order to improve and streamline major department functions.
- Leads internal control reviews, projects and cross-functional teams.
- Provides internal control consultation to application development teams, corrective action teams, control self-monitoring teams, and management.
- Oversees projects and initiatives; facilitates team efforts, helps to define project goals, establishes timelines, identifies resource requirements and planning.
- Develops, coordinates, and conducts control self-monitoring training.
- Designs applications and automates manual processes
- Challenges and creates policies and procedures for various departments.
- Designs, develops and executes self-audit applications to identify control weaknesses and compliance reporting.
- Develops and implements solutions that significantly improve the internal control environment.
- Leads and challenges Sarbanes-Oxley documentation, performs testing, and assists with corrective actions.
- Maintains strong internal control and regulatory awareness.

Minimum Education:  Bachelor’s degree in Finance, Accounting, Business, Information Technology, or related field required.

Minimum Experience:  Four (4) years’ experience required in audit or related area.
Fed Ex Ground - Financial Control Analyst III, Cont.

Required Skills, Abilities and/or licensure:

- Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Fraud Examiners (CFE), and/or Certification in Control Self-Assessment (CCSA) certifications preferred.
- Software skills, including use of Microsoft Office software and web-based applications.
- Knowledge with audit/data analysis software tools.
- Verbal and written communication skills necessary to explain complex and/or confidential information.
- Presentation skills necessary to facilitate training and/or deliver informational sessions to groups and/or individuals.
- Time management, organizational and multi-tasking skills necessary to work in a fast-paced environment, handling various tasks and changing priorities, while maintaining a high attention to detail and accuracy to achieve daily assignments and goals.
- Ability to anticipate and identify problems and use sound judgment and fact-based analysis to develop effective and efficient solutions.
- Ability to develop effective methods for tracking and monitoring data or information.

Preferred Qualifications:

- Ability to apply knowledge of internal control concepts and experience to planning, performing, managing and reporting on the evaluation of various business processes, areas and functions
- Experience with corporate departmental and process audits/reviews
- Proficient in communicating process weaknesses and recommendations verbally and in writing
- Intermediate-advanced Microsoft Access skills
- Strong project management abilities
- Experience with challenging existing and writing new policies and procedures
- SOX and Control Self Monitoring experience is a plus

Please apply to posting 28927 on fedex.com or use the link below:


FedEx Ground is an equal opportunity/affirmative action employer (M/F/D/V), committed to a diverse workforce.
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“Institute of Internal Auditors Pittsburgh”

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