2016 Internal Auditor's Day Conference
September 16, 2016
San Juan, Puerto Rico

IIA Puerto Rico Chapter Newsletter

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Primera foto: De izq. a der., El Sr. Carlos E. Huertas Pizarro, CIA, CRMA, CFE, CFSA, MBA—Ex presidente del IIAPR Chapter y el Lcdo. y profesor de la Universidad de Puerto Rico Juan Lorenzo Martínez Colón, CIA, CGAP, CRMA. 
Segunda foto: el Lcdo. y profesor Martínez Colón, en su participación en la conferencia con el tema: "The Fiduciary Duty of the Board of Directors and Implications on the Internal Audit Function."
Tercera foto: De izq. a der., el Sr. Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA - Presidente y CEO del The Institute of Internal Auditors and Author - "Lessons Learned on the Audit Trail" con el señor Huertas Pizarro.
Dear Member,

Registration for IIA–Puerto Rico Chapter’s 2016 Internal Auditor’s Day Conference: Organizational Culture, Compliance and Ethics Regulations, and their impact in the Auditors Role event, scheduled for 8:00 am on 09/16/2016, is now open. Click here to register: [http://www.eiseverywhere.com/197443](http://www.eiseverywhere.com/197443)

**Location:** San Juan Marriott Resort & Stellaris Casino, 1309 Ashford Avenue, San Juan, PR, 00907

**Time(s):** 8:00 am - 5:00 pm

**Speaker(s):**

- **Victor Rivera, Esq. President, Grupo Erantonio & Asociados**
  - Organizational Culture and their impact in the Internal Audit.

- **Carmen Loyo, CRMA, CICA. Chief Audit Executive, Pontifical Catholic University**
  - Auditing Culture & Control Environment.

- **Zulma Rosario, Esq. Executive Director, Office of Governmental Ethic of Puerto Rico**
  --Laws Statutes for Elections Year for Governmental Employees and discussion of violations.

- **Yesmin Valdivieso, CPA. Comptroller, Office of the Comptroller of Puerto Rico**
  -- Legislation impact in the auditing standards of the Office of the Comptroller according to Yellow Book.

- **Fernando Llavona Casas, CPA. Partner, Llavona Casas CPA PSC**
  - Legislation impact in the cooperatives audits and financial statements presentations.

- **Eric Cordero, VP Change Management Unit, Intelligence Forecasting Corporation**
  - Attitude of possibilities to reinforce my life, my organization and my country.
**Learning objectives:** Upon completion of the course the participants must be capable to:

1. Know the importance of organizational culture, changes in legislations and auditing standards in the performance of the internal auditors and the impact that those factors can make in the integrity, independence, objective and due diligence of the auditors.

2. Know how to evaluate the control environment of their organizations and identify how associated risks can impact the scope of their audits.

3. Know the regulatory ethic statutes applied to use of governmental funds and property during limitation period of election year.

4. Learn how an ethical behavior focused on possibilities can change and reinforce organizational culture in the organization.

**Instructional delivery method:** Live Group  
**Field of Study:** Auditing, Auditing Governmental, Regulatory Ethics, Behavioral Ethics  
**CPE credit(s):** 7 hour(s)  
**Advanced preparation:** None required  
**Program level:** Basic

**Course registration requirements:** To register for this event, click here: [http://www.eiseverywhere.com/197443](http://www.eiseverywhere.com/197443)

**Refund, complaint, and cancellation policy:** Please view our refund, complaint, and cancellation policies on IIA–Puerto Rico's website.

If you have any questions, please feel free to reply to this email or contact us at theiapuertorico@gmail.com.

Sincerely,

[The Institute of Internal Auditors Puerto Rico Chapter]
Estado Libre Asociado de Puerto Rico

OFICINA DE CAPACITACIÓN Y ASESORAMIENTO EN ASUNTOS LABORALES Y DE ADMINISTRACIÓN DE RECURSOS HUMANOS

PO Box 8476
San Juan, Puerto Rico 00910-8476

25 de agosto de 2016

MEMORANDO ESPECIAL NÚM. 36-2016

Jefes de Agencias Administradores Individuales del Sistema de Recursos Humanos, Jefes de Corporaciones Públicas e Instrumentalidades del Estado Libre Asociado de Puerto Rico, Jefes de Agencias Excluidas del Sistema de Administración de los Recursos Humanos, Alcaldes, Presidentes de Legislaturas Municipales, Rama Legislativa, Rama Judicial y Sector Privado

Harry O. Vega Díaz
Director

DISPENSA PARA LA PARTICIPACIÓN EN ACTIVIDAD DEL CAPÍTULO DE PUERTO RICO DEL INSTITUTO DE AUDITORES INTERNOS

La Oficina de Capacitación y Asesoramiento en Asuntos Laborales y de Administración de Recursos Humanos (OCALARH), mantiene una relación colaborativa con el Capítulo de Puerto Rico del Instituto de Auditores Internos (IIA, por sus siglas en inglés), una asociación internacional profesional. La IIA, llevará a cabo el “2016 Internal Auditor’s Day Conference: Organizational Culture, Compliance and Ethics Regulations, and their impact in the Auditors Role” el viernes, 16 de septiembre de 2016, a partir de las 8:00 a.m. a 5:00 p.m. en la en las instalaciones del San Juan Marriott Resort & Stellaris Casino, localizado en la Avenida Ashford 1309 en Condado.

Dicha conferencia tiene acreditación de siete (7) horas de educación profesional continua (CPE, por sus siglas en inglés) desglosado en: cuatro (4) horas de Auditoría, una (1) hora de Auditoría Gubernamental, una (1) hora de Ética Regulatoria y una (1) hora de Ética de Comportamiento. Serán oradores en la conferencia: el Ledo, Victor Rivera, Presidente del Grupo Erantonio & Asociados; la Sra. Carmen Loyo, CRMA, CICA, Chief Audit Executive de la Pontificia Universidad Católica de Puerto Rico; la Leda. Zulma Rosario, Directora Ejecutiva de la Oficina de Ética Gubernamental; la Sra. Yesmin Valdivieso, CPA, Contralora de la Oficina del Contralor de Puerto Rico; el Sr. Fernando Llavona Casas, CPA, Socio de...
Memorando Especial Núm. 36-2016
25 de agosto de 2016
Página 2

Llavona Casas CPA PSC; y el Sr. Eric Cordero, VP Change Management Unit de Intelligence Forecasting Corporation.

La OCALARH, apoya los esfuerzos de la IIA en aras de promover el desarrollo de los recursos humanos y la gestión gubernamental. Por lo tanto, para este evento se otorga una dispensa especial a las agencias, municipios y corporaciones públicas, exhortándolos a enviar a sus respectivos empleados a dicha actividad. Por consiguiente, no será necesario someternos solicitud de autorización al respecto.

Professional development is a journey. Demonstrating your knowledge, acumen, and leadership ability are key elements to arriving at your destination. Earning a professional internal audit credential is a critical step toward demonstrating your knowledge of and strong commitment to the practice of internal auditing.

Wherever your journey takes you, there’s a credential along the development pathway to strengthen your knowledge base, deepen your competencies, and distinguish you among your peers.

IIA Certifications and Qualifications help you drive your career forward by:

- Enhancing your skills and knowledge.
- Helping you gain credibility and respect in the field.
- Increasing your earning potential.
- Demonstrating your understanding of and commitment to the practice of internal auditing.
The IIA’s CIA Learning System®

Prepare to pass the CIA exam with the experts! The IIA’s CIA Learning System was created by a team of CIA-certified industry experts to be the most relevant, comprehensive, and effective CIA review program available.

This interactive self-study program combines reading materials with online study tools to teach and reinforce the entire global CIA exam syllabus in a flexible, on-demand format. Looking for more structure, guidance and motivation? Facilitator-led courses are also available around the globe in traditional classroom, online and virtual formats.

Prepare to pass the CIA exam and arm yourself with critical tools and knowledge to excel in your internal audit career. Get started today!

3-Part CIA Exam Preparation

The IIA’s CIA Learning System has been updated and enhanced to teach the entire 3-Part CIA exam syllabus. Our study tools are now more customized, convenient and mobile so you can make the most of your valuable study time.

- New! Create a customized SmartStudy™ plan based on your areas of strength and weakness.
- New! Updated study materials contain 20% new content and teach the entire 2013 3-Part CIA exam syllabus.
- New! Travel light and access your reading materials via your e-reader device!
- New! Study on the go with interactive online study tools that are optimized for your mobile device.

Order your 3-Part CIA exam materials today!
De izq. a der., Rafael Gautier López, CPA - Presidente Electo, Edward Seda Padilla, MA,CPA,CIA,CMA,CFM - Presidente saliente recibe de Carlos García Rosado, CPA, CIA, CFE, Presidente entrante del IIAPR-Chapter el Certificado de Reconocimiento *2016 Chapter of Excellence* por el apoyo del IIAPR-Chapter a *The IIA’s CIA Learning System®*
Strengthen Your Core
The only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their professionalism in the internal audit field. New and rotational staff can quickly demonstrate internal audit aptitude by obtaining the Internal Audit Practitioner designation.

Recognize Your Ability to Lead in Today’s Evolving Environment
Put your career in overdrive with the QIAL. Validate that you are an innovative leader who drives a high performing audit team while addressing stakeholder needs, top-down risks, and expectations of an evolving marketplace.

Drive Your Expertise to New Heights
Drive organizational change with the CCSA designation. This designation makes a statement to executives and colleagues about your knowledge of CSA fundamentals, processes, and related topics such as risk, controls, and business objectives.

Establish Yourself as the Trusted Adviser on Risk
Mitigate the impact of risk by demonstrating your ability to provide risk assurance, governance processes, quality assurance, and control self-assessment (CSA).

Demonstrate the Financial Services Knowledge for More Opportunity
As the demand for top talent and acumen in the financial services industry rises, there is no better way to establish your credibility than with the Certified Financial Services Auditor (CFSA) designation.

Shift Your Government Auditing Career to the Next Gear
This program is designed especially for auditors working in the public sector at all levels — federal, national, state/provincial, local, or crown authority — and is an excellent credential that prepares you for the many challenges you face.

Put Your Environmental Expertise Front and Center
Four specialty CPEA certifications (Environmental Compliance, Health and Safety, Management Systems, and Responsible Care®) provide an opportunity to set yourself apart as a leader in environmental, health and safety auditing.

Validate Your Proficiency in Safety Issues and Challenges
A BEAC process safety auditor certification allows you to demonstrate your ability to review and assess elements of process safety, including hazard analysis, transportation or distribution of hazardous products, mechanical integrity, and management of change.
2016 ANNUAL IIAPR–CHAPTER GENERAL ASSEMBLY
MIEMBROS DE LA JUNTA DE GOBIERNO 2016-17
27 DE MAYO DE 2016
Certified Internal Auditor (CIA): Strengthen Your Core

As The IIA’s premier designation for more than 40 years, the CIA sets the standard for excellence within the profession. The CIA journey begins with a focus on The IIA’s *International Standards for the Professional Practice of Internal Auditing (Standards)* and aspects of mandatory guidance under the IPPF. The journey continues with a focus on managing an internal audit project and culminates with concepts related to internal control, risk, governance, and technology. The CIA is a 3-part process for establishing your foundational core and starting point for career growth to:

- Distinguish you from your peers.
- Demonstrate your proficiency with internal staff and external clients.
- Develop your knowledge of best practices in the industry.
- Demonstrate your proficiency and professionalism.

**Lay a foundation for continued improvement and advancement. Internal Audit Practitioner: A New First Stop on Your Road to Success**

The Internal Audit Practitioner designation is a great way to quickly demonstrate your internal audit aptitude. You can earn this new designation through social badging by completing the Internal Audit Practitioner application and taking and passing the Certified Internal Auditor (CIA) Part One exam. Candidates who have successfully completed the CIA Part One exam within the past 24 months are also eligible to apply.

For more information, please visit the [Internal Audit Practitioner web page](#).

**Six Steps to Certification:** If you need help getting started, refer to the [six steps to certification](#) an internal auditor should review when making the decision to become certified in the profession.

**Quick Links**

- [Internal Audit Practitioner](#)
- [CIA Eligibility Requirements](#)
- [CIA Exam Syllabus](#)
- [Sample Exam Questions](#)
- [CPE Requirements for CIAs](#)
- [CIA Exam Preparation Resources](#)
- [CBT Exam Tutorial](#)
- [Access CCMS](#) and visit the Forms section to begin the CIA application process.
Nuevos Miembros Certificados
Para el Periodo de enero / mayo 2016

<table>
<thead>
<tr>
<th>Nombre</th>
<th>Certificación</th>
<th>Fecha de Certificación</th>
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<tr>
<td>1. Ivelisse Rivera García</td>
<td>Certified Internal Auditor (CIA)</td>
<td>20 de febrero de 2016</td>
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</tbody>
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IIA-CAPITULO DE PUERTO RICO

JUNTA DE GOBIERNO 2016-17

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JUNTA DE GOBIERNO 2016-17
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IIAPR-Chapter-Auditor
Web Events

The IIA offers a series of web events with insights on important guidance including popular practice guides. The presenters are global IIA committee members who are current internal audit practitioners.

Upcoming Events: IIA members can take advantage of complimentary web events to learn more about recently released guidance.

Playback
The IIA’s web events can be viewed at any time via the playback links below. These archives are only accessible by IIA members.

Continuing Professional Education (CPE)

The web events qualify for CPE self-reporting for The IIA’s certifications. Live web events may also qualify for NASBA CPEs in the United States.

Getting to Know the Proposed Changes to the Standards
Playback | Presentation Slides

Root Cause Analysis Practice Advisory
Playback | Download Presentation

Evaluating Ethics-related Programs and Activities (Practice Guide)
Playback | Download Presentation

2012 IIA Standards Update
Playback | Download Presentation

Quality Assurance and Improvement Program (Practice Guide)
Playback | Download Presentation
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