April Monthly Meeting — April 28th

Program Overview: Challenges in the Prevention and Detection of Fraud
The work in the prevention and detection of fraud is an on-going challenge for auditors and fraud examiners. James Ratley, President and CEO for the Association of Certified Fraud Examiners (ACFE) will be discussing the current challenges that fraud examiners face in the prevention and detection on fraud as well as the importance of being a fraud examiner and what the ACFE is doing to help auditors and examiners in the fight against fraud. Mr. Ratley will also be sharing his experiences of fraud situations to include videos of convicted fraudsters and related stories.

Learning Objectives/Outcomes: At the completion of the presentation, participants will:

♦ Understand the challenges in the prevention and detection of fraud.
♦ Understand the importance of being a fraud examiner.
♦ Understand what the ACFE can do to assist auditors and examiners in the fight against fraud.

Date: Tuesday, April 28th, 2015 (registration closes Thursday, April 23rd)
Time: 7:30 am Networking and Breakfast Meeting
Location: VSP HQ-2, 3188 Zinfandel Drive Rancho Cordova, CA
Price: Members $25 (IIA, ISACA, AGA, ACFE); Non-Members $45
Presenter: James D. Ratley, CFE, President & CEO, Association of Certified Fraud Examiners
James D. Ratley, CFE – Is President and CEO of the Association of Certified Fraud Examiners (ACFE), the world’s largest anti-fraud organization. In addition to his executive duties, Mr. Ratley serves as a member of the ACFE’s faculty, and teaches regularly at workshops and conferences on a variety of fraud-related subjects.

Mr. Ratley graduated from the University of Texas at Dallas with a Business Degree. He served for 15 years as an officer with the Dallas Police Department before joining Wells & Associates, a forensic accounting practice, where he was in charge of fraud investigations. In 1988, he was named Program Director for the Association of Certified Fraud Examiners (ACFE) and oversaw all aspects of the ACFE’s training and education programs.

In 2005, Mr. Ratley was awarded the ACFE’s Cressey Award, the organization’s highest honor. It is bestowed annually for a lifetime of achievement in the detection and deterrence of fraud.

Mr. Ratley was named One of the Top 100 Most Influential People in Accounting by Accounting Today in 2012, 2013, and 2014 with the magazine praising his leadership in a “changing, growing and evolving” accounting landscape. He was also recognized by Internal Auditor as a 2014 Outstanding Contributor for his article, “Become a Better Interviewer,” published in the magazine’s June 2013 issue, and he was selected as one of Security magazine’s Most Influential Security Executives for 2010.

Mr. Ratley serves as adjunct professor at the University of Texas, in the McCombs School of Business.

Laura McHenry joined the Internal Audit Department (State Compensation Insurance Fund) in January 2013 after managing the Business Intelligence Unit (2011-2012).

Her career at State Fund began in 2005 as a Claims Adjuster in the Stockton office. Prior to state service, Laura worked for almost 18 years in the private sector (retail), holding various positions that contributed to her diverse interest and skills.

Laura holds a B.S. in Managerial Economics from UC Davis and is both a Certified Internal Auditor (CIA) and Certified Information Systems Auditor (CISA).

Congratulations, Laura, on your new Certified Internal Auditor designation!

For Registration Go to: https://chapters.theiia.org/sacramento/Pages/default.aspx

Select “Training & Events” tab

Payment Options (select one of the following at time of on-line registration):

- PayPal or Check
- Purchase Order - select this option upon registration and e-mail us your: company name, mailing address, phone number and contact person to iiasacramento@gmail.com. We will then issue an invoice prior to the event for payment.
While attending Sacramento State University, Paul Dickey was hired to assist two professors with a research project that lasted over one-year. One of these two professors teaches at UPenn Wharton. The research has since been nominated for best paper in the ‘Journal of Management.’ Just like the ‘Journal of Medicine,’ for ground-breaking research, there is no higher standard of publication for scholars. Recognition does take a considerable amount of time, but that is how academia often works! Since Paul played a major role supporting this project, he attended the awards ceremony in early March.

An article in the NY Times (01/28/2012) explains the results and associated benefits of the research: http://www.nytimes.com/2012/01/29/jobs/building-a-bridge-to-a-lonely-colleague-workstation.html?r=0

Congratulations, Paul, for being part of an award winning research activity.

Patelco Service Star awarded to Romy Luber, CFE, CRMA, BSACS, CICA

Romy joined Patelco eight months ago, but in this short period of time he has managed to consistently exemplify Patelco’s core values. Romy consistently provides excellent internal member service, is eager to collaborate with others, and demonstrates a strong desire to keep our members and the credit union’s assets safe.

The job of internal auditors is not an easy one because their feedback is occasionally received with some level of apprehension. However, Romy manages to communicate suggestions for improvement and possible audit findings with grace and skill. He leaves everyone smiling at the end of each meeting or call thanks to his collaborative approach, service orientation, and tact. Additionally, Romy strives to keep our members’ assets safe and secure as well as Patelco out of trouble. He continuously make an effort to provide us the information we need to reach our compliance and risk management goals. We can count on Romy’s timely and informative emails which are full of industry updates, noteworthy regulatory information, and best practices.

Romy’s dedication, integrity, and resourcefulness can be observed in everything he does. He expertly handles day-to-day activities making the complexity of the nature of this job appear effortless due to his organizational skills and expert knowledge of compliance and risk management concepts. Romy clearly enjoys his job and his enthusiasm has contributed to a positive working environment in our department. Romy is an inspiration and deserves a Patelco Service Star Award!

Congratulations on your service award, Romy!
Retention Red Flags: 10 Warning Signs That Good Employees Are Ready to Leave

When staff members give notice unexpectedly, it can be costly, time-consuming and disruptive to workflow and team morale. To avoid being blindsided by resignations, it’s important to recognize retention red flags.

Here are some crucial warning signs that employees already have one foot out the door, followed by tips for how to handle the situation.

Top 10 retention red flags

- They used to pitch new ideas during meetings and actively participate in discussions. But now they don’t have much to say.
- When requesting vacation time, they no longer volunteer information about their plans.
- They show up dressed better than usual, then take a long lunch or leave early.
- Their complaints about workload, a long commute, stress levels and so on intensify.
- They’re reluctant to commit to long-term projects.
- They seem preoccupied and distracted.
- The quality and quantity of their work start to slip.
- They stop attending company social events and casual after-work outings.
- You notice an uptick in recent activity on their LinkedIn page.
- You hear informally that they’re interviewing for new jobs or considering other offers.

What to do

There are two options for addressing these red flags: You can fight to keep the employee or you can start looking for a replacement. What you should not do is ignore all the signs and hope the situation resolves itself.

If you want these good workers to stay, have an honest conversation. Acknowledge that you’ve noticed a change in their accuracy, productivity or attitude, and ask if there is anything you can do to help them improve. Good, open communication can help you get to the root of the problem. Consider some of the following tips:

Offer flexible hours. This option can be helpful if these employees are looking for another job because of a long commute or work-life imbalance. In that case, you could offer an alternative work arrangement like telecommuting, a modified schedule (working 7 a.m. to 3 p.m., for example), a compressed week or reduced hours.

Provide professional development opportunities. When people see no room for growth or advancement, they are not likely to remain satisfied in their present roles. Consider gradually giving them more challenging projects. Help them learn new skills. Or pair them up with a mentor. It’s also important to show them a clear career path within the company. Then see if those steps make a difference in their attitude and performance.

Up the ante. If they deserve it, give them a promotion and raise. It’s better to make the offer now than to wait until they give their two-week notice. Counteroffers are a poor long-term retention strategy.

Your efforts may or may not be successful. Even if you have to proceed to termination, it’s important that you move forward. The worst course of action would be to continue the status quo with a dissatisfied employee on staff.

This article is provided courtesy of Robert Half Management Resources, the premier provider of senior-level accounting, finance and business systems professionals to supplement companies’ project and interim staffing needs. The company has more than 150 locations worldwide and offers online job search services at www.roberthalfmr.com. Follow our blog at blog.roberthalfmr.com.
The Department of Rehabilitation’s Audit Services - Auditor Sought

We are recruiting for an Associate Management Auditor (AMA). The DOR is looking for an individual with excellent leadership, communication, interpersonal, and decision making skills.

**Classification Title:** Associate Management Auditor  
**Alternate Class:** Staff Services Management Auditor

**Location:** SACRAMENTO  
**Position Number:** 813-011-4159-XXX

**Time Base:** Full-Time  
**Tenure:** Limited Term (12 months)

**AMA Salary:** $4,711-$6,195  
**SSMA salary:** $3,168-$5,151

**Final Filing Date:** Until Filled

Grace Manibog  
721 Capitol Mall  
Sacramento, CA 95814  
Phone Number: 916-558-5835

This is a 12 month limited term position that may be extended and/or may become permanent pending budget approval.

Under general supervision of the Staff Management Auditor, the AMA will conduct compliance, fiscal, and operational audits, investigations, and consulting assignments. This position requires independence and proficiency in handling complex analytical assignments. The AMA may work independently or lead a team of one or more auditors.

**Duties include but are not limited to:**

- Perform internal audits of DOR offices/operations as well as external audits of service providers statewide in accordance with International Standards for the Professional Practice of Internal Auditing and Government Auditing Standards.
- Prepare reports, documents, working papers and correspondence that are timely, objective, and useful to internal/external parties.
- Engage in consulting activities involving internal controls, compliance, and operational effectiveness and efficiencies.
- Conduct investigations of fraud/waste/abuse.

**Desirable Qualifications:**

- Ability to review and analyze laws, regulations, policies, and data
- Ability to draw conclusions and develop feasible recommendations
- Ability to prepare and present complex yet concise management presentations and reports
- Ability to work within due dates
- Ability to work effectively in a team setting
- Experience with Microsoft Office or comparable software, with heavy emphasis on MS word and excel
- At least two years auditing experience preferred
- A degree from an accredited university with a minimum of six units in accounting or auditing

**Position exists in Sacramento but incumbent must be willing to travel.**

To apply for this position, candidates must submit a STD 678 State Application along with a resume. Please clearly indicate the basis of your eligibility in the Explanations box on the STD 678, such as list re-instatement, etc. If you have list eligibility, please include a copy of your examination results.

Who may apply: Individuals who have list, transfer or reinstatement eligibility for appointment to the above class. In order to be considered for this position, please state the basis of your eligibility (e.g., transfer, list, reinstatement) in Section 12 of the application (Form STD 678).

Applications will be screened and only the most qualified candidates will be interviewed

There is a possibility the position will become permanent
2014 - 2015 Program & Seminar Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
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<tbody>
<tr>
<td>April 28, 2015</td>
<td>ACFE Joint Meeting on Fraud - ACFE President James Ratley (VSP HQ2)</td>
</tr>
<tr>
<td>May 19, 2015</td>
<td>IA Awareness Month: Women in Leadership Panel - Former IIA Chair Carolyn Saint (VSP HQ2)</td>
</tr>
</tbody>
</table>

For questions or comments, please contact the VP of Programs Kevin Shaw at IIAsacramento@gmail.com.
## Calendar of Events

### IIA Regional Chapter Events

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Date / Time</th>
<th>Location</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>San Jose Chapter</strong></td>
<td>May 2, 9 &amp; 30 June 6</td>
<td>Biltmore Hotel Santa Clara CA</td>
<td>CIA Exam Prep</td>
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<tr>
<td></td>
<td>9 AM to 5 PM</td>
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<tr>
<td><strong>Northern CA East Bay Chapter (NCEB)</strong></td>
<td>April 23 2015</td>
<td>Chevron Room 31224 2005 Diamond Blvd Concord CA</td>
<td>Auditing Marketing Processes: Dollars, Brand and Reputation</td>
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<tr>
<td></td>
<td>8 AM to 4 PM</td>
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<tr>
<td><strong>San Francisco Chapter</strong></td>
<td>April 14 2015</td>
<td>W Hotel 181 Third Street San Francisco 94103</td>
<td>Annual CAE Survey: State of the Profession Update</td>
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<tr>
<td></td>
<td>11 AM to 1:30 PM</td>
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Register at: [https://chapters.theiia.org/northern-california-east-bay](https://chapters.theiia.org/northern-california-east-bay)

Register at: [https://chapters.theiia.org/san-francisco/Events/Pages/default.aspx](https://chapters.theiia.org/san-francisco/Events/Pages/default.aspx)
Professional Resources for YOU!

About the American Center for Government Auditing

April 14–23  Audit Report Writing
April 20–29  Performing an Effective Quality Assessment
April 27–30  Assessing Risk: Ensuring Internal Audit’s Value
May 4–13  Lean Six Sigma Tools for Internal Audit Fieldwork
May 5–14  Operational Auditing: Influencing Positive Change
May 11–20  Risk Based Annual Audit Planning for Maximum Impact*
May 19–28  Enterprise Risk Management: An Introduction
June 1–10  Risk Based Auditing: A Value Add Proposition
June 2–11  Emerging Issues in Grant Management*
June 10–11  Data Analysis for Internal Auditors
June 16–23  Auditing Procurement System Performance*
June 16–25  Lean Six Sigma Tools for Internal Audit Planning
June 22–24  Operational Audit: Evaluating Procurement & Sourcing

*Offered by the American Center for Government Auditing (ACGA). Membership not required to register.

To learn more, visit ACGA’s website acga.theiia.org.

E-mail: acga@theiia.org

https://na.theiia.org/training/eLearning/Pages/Browse-eSeminars.aspx?
spMailingID=11767370&spUserID=ODM3MzY0MTczNTES1&spJobID=483176371&spReportId=NDgzMTcz
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2015 Event Calendar Now Available!
The ACGA offers training and career development opportunities focused exclusively on government auditors’ needs. Now is the time to plan for 2015!

2015 Calendar of Events
Mark your Calendars and Register Early

eWorkshops*

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fraud and Abuse: What Is It to You?</td>
<td>January 20 &amp; 22</td>
</tr>
<tr>
<td>CGAP Exam Review</td>
<td>February 3, 5, 10, 12</td>
</tr>
<tr>
<td>Basic Data Integrity, Mining, and Analysis in Excel</td>
<td>February 17, 19, 24, 26</td>
</tr>
<tr>
<td>Auditor Roles in Improving Government Performance Management</td>
<td>March 16, 18, 23</td>
</tr>
<tr>
<td>Six Sigma Tools for High Impact Government Audits</td>
<td>April 14, 16, 21, 23</td>
</tr>
<tr>
<td>Risk Based Annual Audit Planning for Maximum Impact</td>
<td>May 11, 15, 18, 20</td>
</tr>
<tr>
<td>Emerging Issues in Grants Management</td>
<td>June 2, 4, 9, 11</td>
</tr>
<tr>
<td>Auditing Procurement System Performance</td>
<td>June 16, 18, 23</td>
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<tr>
<td>CGAP Exam Review</td>
<td>Aug. 25, 27, Sept. 1, 3</td>
</tr>
<tr>
<td>Auditor Roles in Improving Government Performance Management</td>
<td>September 21, 23, 28</td>
</tr>
<tr>
<td>Using Excel to Extract, Analyze, and Report on Audit Samples</td>
<td>October 6, 8, 13, 15</td>
</tr>
<tr>
<td>Strategies for Effective Purchasing Card Audits</td>
<td>October 27 &amp; 29</td>
</tr>
<tr>
<td>Fraud and Abuse: What Is It to You?</td>
<td>December 1 &amp; 3</td>
</tr>
</tbody>
</table>

*Save 20% (US$50) per eWorkshop for current ACGA Members

Complimentary CPE Opportunities

Webinars

Green Book & COSO                                                 March 19

Big Data in the Public Sector                                      September 17

Virtual Symposums**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Emerging Issues in the Public Sector</td>
<td>May 21</td>
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<tr>
<td>ERM in the Public Sector</td>
<td>November 5</td>
</tr>
</tbody>
</table>

**Register to attend and receive a free ACGA membership. Subject to qualification. Subjects may change.
Not a member? Visit acga.theiia.org to Join Now! Have a question? Email us at acga@theiia.org.
The View From My CPE Chair

Visit our Chapter Librarian at the monthly chapter meetings (left)

March’s monthly chapter meeting (below)

Your Sacramento IIA team at Student Night event in March.
Your last look at these folks as the baton is passed to a new selection of Sacramento Chapter leaders.

Thank you, Terry, Lynn, Kevin, Dave & Tammy for your service to our Chapter!
TAKE THE LEAD. BECOME A CERTIFIED INTERNAL AUDITOR. PREPARE TO PASS THE 3-PART CIA EXAM!

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The IIA Sacramento Chapter has renewed its partnership with Gleim Publications to ensure your success on the CIA exam! Working together, we will provide you the necessary study tools to prepare for this difficult exam.

Gleim provides an extensive self-study course for the CIA exam. Our most successful candidates use the Gleim CIA Review System with Gleim Online. This system combines Review Books, Test Prep software, Test Prep for Windows Mobile, audio reviews, Gleim Online and a Personal Counselor (a real live person!) to maximize your available study time. Because Gleim identifies and focuses on your weak areas, you will not spend any more time preparing than is necessary to guarantee success. The CMA Review System with Gleim Online GUARANTEES that you will pass each exam part the first time. We are here to save you time and money. Gleim has been helping CIA candidates pass the CIA Exam since 1980.

As a member of the chapter, you are eligible for 20% off all Gleim's CIA Review materials, as well as Gleim CPE. To take advantage of the reduced prices, please see [order form](#) or contact our chapter representative, Melissa Leonard.

By phone: (800) 874-5346, Ext. 131
By email: melissa.leonard@gleim.com
By fax: (888) 375-6940, attn: Melissa Leonard