Dear Valued Members,

The holiday season is upon us!

I want to take this opportunity to thank you all for your continued support of the Chapter and to appreciate what has been accomplished thus far. With your support, our leadership kept costs down and continues to work hard to provide you the latest in educational programs and seminars from top-notch presenters from all over the nation.

The year 2014 was a monumental year for the Chapter. We achieved the Chapter Achievement Program’s Platinum award level! This status is a notable accomplishment. The CAP program is the IIA’s Business Score Card used to monitor and recognize the activities of the local chapters that promote strategic objectives of the IIA. Throughout the year, the achievement program monitors and scores each chapter’s participation in the following three service categories: service to members, service to the profession and chapter administration. Only chapters that attain Gold status for 10 consecutive years are recognized as a Platinum chapter, the highest ranking a chapter can achieve.

A special thank you to all those who volunteer to make our Chapter so great! The success of our Chapter depends entirely on the active participation of each of its dedicated volunteer members. We are always looking for new volunteers to get involved with our Chapter and support our profession. If you are interested in volunteering, please contact me or any officer or board member of our Chapter.

On behalf of the Board of Directors and our Officers, I wish you all a safe and happy holiday season!

Victoria Terry,
IIA Sacramento Chapter President
DECEMBER 12 SEMINAR

INTRODUCTION TO LEAN FOR AUDITORS

This Introduction to Lean for Auditors workshop provides a hands-on opportunity for auditors to learn and apply Lean tools to their existing audit work. Lean enables auditors to clearly identify waste, both in processes-under-review, and in their audit processes themselves. This session is highly practical, focused on allowing auditors to apply Lean tools and methodologies to real-life audit cases, clearly identifying areas of waste and strategic risk.

LEARNING OBJECTIVES:

- Explain critical Lean concepts
- Perform value-stream and risk-stream mapping and explain how it integrates with audit planning and execution
- Explain 5S and its application to audit processes
- Describe the key types of waste
- Identify Lean Metrics and Visual Displays and their applications to audit

WHERE

VSP HQ-2
3188 Zinfandel Drive, Rancho Cordova CA

WHEN

Friday, December 12, 2014
Registration and networking 7:30-8:30 am
Seminar 8:30 am -4:30 pm

Breakfast, Lunch & Afternoon Snack Provided

Event Registration Fees
IIA Member Registration Fee $195
AGA/ISACA/ACFE Member Fee $195
Non-Member Registration Fee $245

Registration Deadline: Wednesday, Dec 10

See the Trainings and Events Page on the Chapter Website to Register

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

- PayPal - Payments are completed using the PayPal web-site or portal following the registration process.
- Check - Make your check payable to: Institute of Internal Auditors, Sacramento Chapter and follow the check mailing instructions.
- Purchase Order - If your company or government agency requires an invoice, 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.

Attendees earn 8 CPEs

Register at: https://chapters.theiia.org/sacramento/Events/Pages/default.aspx

SEMINAR FACILITATOR

Ken Ramaley

Ken Ramaley, CIA, CRMA, is the Managing Director of Ramaley Group, LLC. He has over 15 years of experience in Risk Management, process improvement and advanced analytics. Ken worked extensively in application of analytical methods to the audit function.

He also holds a patent for an advanced audit sampling methodology and launched a highly effective automated audit testing practice in the financial services industry, which has been heralded as best-in-class.

Ken has an extensive background in Six Sigma process improvement methodologies, serving as a Master Black Belt at General Electric, Prudential, and Bank of America.

Ken also leveraged his skills in service to the community, serving on the Risk Management Committee for the Palmetto Council, Boy Scouts of America since 2010. After receiving his undergraduate degree in Mathematics from Brown University, Ken earned an MBA from the University of Chicago in Finance and General Management.
January 2015 Program Meeting
Breakfast + 2 CPEs

Strategic Auditing:  Tuesday, January 27, 2015
7:30 am Networking and Breakfast Meeting

Location: VSP HQ2, 3188 Zinfandel Drive, Rancho Cordova CA

Learning Objectives/Outcomes: At the completion of the presentation, participants will gain an understanding of strategic internal auditing, relative to their audit activity’s maturity.

Who Should Attend: The session will be directed to all internal auditors (basic/intermediate/advanced).

Presenter: Vicki McIntyre, CIA, CPA, CFSA, CRMA - As an IIA volunteer leader for more than 20 years, Vicki served as the Chair of the IIA’s Chapter Relations Committee of North America, supporting officers, boards of governors and members of the IIA’s 167 North American chapters.

Past volunteer roles have included Academic Relations Chair and Chapter President of the Orange County, CA chapter, as well as co-chair of the IIA’s Western Regional Conference held at Disneyland in 2002. Over the course of 8 years, Vicki has served as District Representative and District Advisor for Southern California IIA Chapters and chapters in the eleven western states. Vicki has also served on various IIA task forces and has twice been honored as the Orange County Chapter Auditor of the Year. Vicki is a member of the California Society of CPA’s and American Institute of CPA’s.

Vicki is a “big picture” risk manager with a combination of internal audit, financial management, public accounting, regulatory supervision, and compliance management experience. With more than 20 years in the financial services industry, Vicki has been a California state bank examiner, a VP Finance of a bank and a VP Risk Management of a regional bank. As a CPA, she performed attestation services in the non-profit, manufacturing, government and financial services sectors. Vicki currently operates her own internal audit and risk management consulting firm and serves on IIA teams performing Quality Assessments of internal audit departments.

Vicki taught the IIA’s CIA Learning System to CIA candidates, through various universities, on virtual platforms, to Veteran’s Administration auditors in Washington DC and Austin, TX and to corporate client auditors in the US and internationally. Vicki is a frequent presenter at IIA regional and international conferences.

Vicki earned her BA in Business Administration from California State University, Fullerton. Vicki recently relocated from Orange County to her second home near Grass Valley.

Price: Members $25 and Non-Members $45
AUDITING CONSTRUCTION CONTRACTS: ISSUES & ANSWERS  
(JANUARY 2015 SEMINAR)

John Hall, CPA, is the founder and President of Hall Consulting, Inc. and the author of the award-winning book “Do What You Can! Simple Steps—Extraordinary Results”. He is also the developer and author of The Anti-Fraud Toolkit – a self-paced system for leading a Anti-Fraud Campaign in any size organization.

Through live and recorded programs, performance coaching, and business consulting engagements, John helps program participants and client team members:

- Improve organizational and personal performance
- Enhance the effectiveness of business processes and individual behavior
- Improve interpersonal and communications skills
- Identify and improve areas of exposure to business risk, wrongdoing, and fraud

Speaking, training, coaching and consulting areas include:

- Personal and work group effectiveness, team building and motivation
- Communication and interpersonal behavior skills enhancement, including:
  - Establishing rapport and trust
  - Interviewing and listening
  - Speaking and presenting
  - Selling ideas and influencing others to take action
  - Audit and management leadership
  - Collaboration and consulting skills for professionals

- Fraud prevention, early detection and incident response

In January 2014, John published The Anti-Fraud Toolkit – a self-guided system for business fraud prevention and prompt detection. In 9 learning modules and 5 hours of video-recorded lectures, users can strengthen anti-fraud defenses and learn exactly ‘how-to’ reduce losses, find incidents more quickly, and handle them efficiently. The Anti-Fraud Toolkit uses the action steps John developed over 20 years in his client consulting and training engagements.

In total, Mr. Hall has 35 years of experience as a professional speaker, consultant, corporate executive, and business owner. In addition to operating his own businesses since 1990, he has worked in senior leadership positions in large corporations and international public accounting firms. John is a Certified Board Advisor, and a member of the National Speakers Association, the American Institute of CPAs, and the Institute of Internal Auditors.

Meet John at www.JohnHallSpeaker.com
## 2014 - 2015 Program & Seminar Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>September 2014</td>
<td>Pulse of the Profession &amp; The American Center for Government</td>
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<tr>
<td>October 2014</td>
<td>Fraud Mystery Workshop</td>
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<tr>
<td>November 3, 2014</td>
<td>IT Auditing for the Non IT Auditor - Danny Goldberg</td>
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<tr>
<td>November 17, 2014</td>
<td>The Importance of Penetration Testing - Tom Schauer</td>
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<tr>
<td>December 12, 2014</td>
<td>Introduction to Lean for Auditors - Ken Ramaley (VSP HQ2)</td>
</tr>
<tr>
<td>January 7, 2015</td>
<td>Auditing Construction Contracts: Issues &amp; Answers (VSP HQ2)</td>
</tr>
<tr>
<td>January 27, 2015</td>
<td>Strategic Auditing - Vicki McIntyre (VSP HQ2)</td>
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<tr>
<td>February 24, 2015</td>
<td>Risk Based Auditing - Sacramento City Auditor Jorge Oseguera (VSP HQ2)</td>
</tr>
<tr>
<td>March 24, 2015</td>
<td>ISACA Joint Meeting on Cyber Security - Jared Hamilton from Crowe Horwath (VSP HQ2)</td>
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<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>
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For questions or comments, please contact the VP of Programs Kevin Shaw at IIASacramento@gmail.com.
NEWLY CRMA CERTIFIED

BARBARA SCHOELLKOPF

Barbara was recently appointed as an Information Security Program Auditor at the California Information Security Office (CISO). From 2010 to 2014, Barbara audited internal processes concentrating on information technology for CalPERS and BOE.

Prior to her appointment with the CISO, Barbara worked on Business Intelligence for the Centralized Revenue Opportunities System (CROS) project at the Board of Equalization (BOE). Barbara also has 17 years’ experience in insurance. She worked in the actuarial department for two insurance companies – a regional personal auto company and a medical malpractice insurer. The rest of her career was at the CA Department of Insurance in various roles.

Barbara graduated from Pennsylvania State University with a bachelor of science in economics. She holds the Certified Internal Auditor (CIA), the Certified Information Systems Auditor (CISA), and now the Certification in Risk Management Assurance (CRMA) professional designation.

Barbara, congratulations on your new professional certification!

MEET A NEW CIA

JOSEPH EARL

Joseph Earl, CPA, CIA has over 12 years of professional experience including over 7 years of auditing experience.

Joseph is currently a Senior Audit Professional for Sutter Health. Prior to that he was an Audit Manager with Macias, Gini & O'Connell LLP specializing in external financial audits for public pension systems including California Public Employees’ Retirement System (CalPERS) and several California country retirement systems.

Congratulations, Joseph, on your new certification!

QUALIFICATION IN INTERNAL AUDIT LEADERSHIP

The Institute of Internal Auditors supports 6 different types of professional certifications: CIA, QIAL, CCSA, CGAP, CFSA AND CRMA.

If you are aspiring to be a leader in your organization or looking to add credibility to your current leadership role with stakeholders and peers, the Qualification in Internal Audit Leadership™ (QIAL™) will help you build and enhance skills to further establish your credibility as a leader of the future. See The IIA website for more details.

SEE THE IIA WEBSITE FOR MORE DETAILS ON PROFESSIONAL CERTIFICATIONS

Certified Internal Auditor (CIA)
Qualification in Internal Audit Leadership (QIAL)
Certification in Control Self Assessment (CCSA)
Certified Government Auditing Professional (CGAP)
Certified Financial Services Auditor (CFSA)
Certification in Risk Management Assurance (CRMA)
## Calendar of Events

### IIA Regional Chapter Events

<table>
<thead>
<tr>
<th>Date / Time</th>
<th>Location</th>
<th>Topic</th>
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<tbody>
<tr>
<td><strong>Northern Nevada Chapter</strong>&lt;br&gt;For those Visiting</td>
<td>December 8 2014&lt;br&gt;8 AM to 5 PM</td>
<td>IGT - International Game Technology&lt;br&gt;9295 Prototype Drive, Reno, NV 89521</td>
</tr>
<tr>
<td><strong>Northern CA East Bay Chapter (NCEB)</strong></td>
<td>January 15 2015&lt;br&gt;2 PM to 4 PM</td>
<td>Chevron&lt;br&gt;6101 Bollinger Canyon Rd&lt;br&gt;San Ramon CA</td>
</tr>
<tr>
<td><strong>San Francisco Chapter</strong></td>
<td>December 5 2014&lt;br&gt;8 AM to 5 PM</td>
<td>W Hotel&lt;br&gt;181 Third Street&lt;br&gt;San Francisco 94103</td>
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</table>
HealthNet’s Internal Auditors are our 2014 Crazy Bowl Industry Trophy Winner for the “Internal Auditors” category! Your average team fundraising total was clearly higher than that of VSP and Golden1’s Internal Audit Crazy Bowl teams at $620/avg per team.

Overall, Crazy Bowl Spooktacular raised over $27,000. These funds allow Junior Achievement to serve 3,300 students in Sacramento area Middle and High Schools.

Thank you, Health Net team, for supporting our community!

On Wednesday, November 12th Kevin Shaw participated in a Student Night with SF State’s Accounting Students Organization and the NorCal East Bay Chapter of the IIA.

Kevin (far right) presented with Oakland City Auditor Elect, Brenda Roberts and Perry Liu (far left), CAE CSAA Insurance Group.

Professor John O'Shaughnessy, from SF State hosted the event. Presenters talked about their experiences in Internal Audit and why internal auditing is a rewarding career choice. Students asked many questions and in the end it was a very enjoyable evening.
The View From a CPE Chair

VSP Gourmet delivers! Tater Tots not to be missed!

Gone Fishing

Bond Traders in closing minutes of the market

Hall Monitors on Duty
Your IIA Sacramento Chapter Officers

PRESIDENT
Victoria Terry, CRMA

VICE PRESIDENT - PROGRAMS
Kevin Shaw, CIA, CRMA

VICE PRESIDENT— SEMINARS
Dave Holbrook, CPA

TREASURER
Lynn Bashaw, CIA, CRMA, CFSA

SECRETARY
Tammy Borkoski, CPA, CRMA

Newsletter Items: Born2Audit@gmail.com

E-Mail: IIASacramento@gmail.com
The IIA's webinars are free informational programs available in both live and on-demand formats for 24/7 access. Webinars provide viewers with a cost-effective and convenient way to immediately boost business know-how. Downloadable presentation materials are available for each webinar.

The following webinars are being offered by The IIA. Click on any webinar title to view a description and outline, along with presenter information and key takeaways.

16-December-2014
Members-only Webinar: Creativity and Innovation in Internal Audit

17-December-2014
Guidance Webinar: Assessing Organizational Governance in the Public Sector

20-January-2015
Members-only Webinar: An Outlook on the Internal Audit Landscape for the Year Ahead

Webinars do not qualify for NASBA CPEs

Did you know?

♦ When you register for an event, your e-mail address is used as a key field. So when you register please make sure your e-mail ad-dress is current.

♦ E-mail addresses are used to send you your CPE certificate and event survey. Without a correct e-mail address, you will not get a CPE certificate.

♦ The chapter uses information from the IIA National office, so if your e-mail address changes, you will need to also update IIA National.

♦ When individuals do not show up to events or cancels, the chapter still has to pay for registration fees. The chapter gets charged $3 per registration plus the cost of the meal.

♦ Registration receipts are e-mailed to your e-mail address after you register. Please bring your registration receipt and confirmation number to the event.

♦ If you opt-out of e-mails, you will not be able to get a CPE certificate since CPE certificates are e-mailed out.

For questions on event registration please contact: IIASacramento@gmail.com
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

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**TAKE THE LEAD. BECOME A CERTIFIED INTERNAL AUDITOR. PREPARE TO PASS THE 3-PART CIA EXAM!**

Start your 3-Part CIA exam studies **today** with The IIA’s CIA Learning System®. Our comprehensive study tools are now more customized, convenient and mobile so you can make the most of your valuable study time.

New Features help maximize your CIA Study Experience:
- **New!** Learn the entire 3-part CIA exam syllabus.
- **New!** Access reading materials via your e-reader device.
- **New!** Study on-the-go with mobile optimized online study tools.


**Prefer a live or online facilitator-led course?**
New 3-Part Classes Coming This Fall!

For a complete list of available courses click [HERE](http://www.IIAChapter.com) or call 1-877-442-2425.