February Monthly Meeting—Risk Based Auditing—February 24

The Office of the City Auditor for the City of Sacramento provides independent, objective, and reliable information regarding the City’s ability to meet its goals and objectives, and establish an adequate system of internal controls. In this presentation, Mr. Oseguera will discuss what the City Auditor’s Office of Sacramento is doing to meet the needs of the City Council and its constituents. Mr. Oseguera will also outline the concepts of risk-based auditing and how his office applies these concepts in conducting their work.

Learning Objectives/Outcomes:

At the completion of the presentation, participants will:

- Develop a general understanding of the type of work the Sacramento Office of the City Auditor performs.
- Understand the key concepts with risk-based auditing and how to create an audit program centered around a risk assessment.

Location: VPS HQ 2 at 3188 Zinfandel Drive, Rancho Cordova, CA; 7:30 am - 10:00 am

Register at: https://chapters.theiia.org/sacramento/Events/Pages/Risk-Based-Auditing,-Tuesday,-February-24,-2015.aspx

Presenters: Jorge Oseguera, Sacramento City Auditor and Lynn Bashaw, Senior Auditor, CIA, CISA

CPEs Earned: 2
Member Cost: $25
Non Member Cost: $45
Registration Closes: February 19, 2015
FEBRUARY 10 SEMINAR

CORNERSTONE OF BUSINESS SUCCESS: IT OPERATIONS

Efficient, effective IT operational processes are critical to business success and data security of all organizations. As businesses look for new ways to reach their customers and lower costs through improvements in operational efficiencies they are increasingly looking to the cloud and other forms of IT outsourcing to achieve their goals. With these changes come new risks, new management challenges and new objectives for audits. This full day seminar will focus on the cybersecurity threats associated with these changes and best practice recommendations to mitigate the accompanying risks. A discussion of the Lockheed Martin Cyber Kill Chain philosophy to protect against cyber threats will be included.

LEARNING OBJECTIVES:
- Identify key cyber-threats that result from cloud computing and other forms of IT outsourcing
- Identify how well-developed and implemented IT operational processes provide for organizational security and are a necessary complement to IT and cloud outsourcing
- Identify the important elements of an Enterprise Risk Management program and how it includes cloud, outsourcing and audit controls
- Develop audit objectives for internal IT operational processes that include oversight for cloud and outsourced IT operations

WHERE: VSP HQ-2
3188 Zinfandel Drive, Rancho Cordova CA

WHEN: Tuesday, February 10, 2015
7:30 am—4:30 pm
Registration Closes Sunday, February 8th

Breakfast, Lunch & Afternoon Snack Provided

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

FEBRUARY 12 AFWA DINNER

Accounting & Financial Women’s Alliance

“Role of the CFO in a Non-Profit: Dynamic Convergence to Private Sector Expectations”
Dinner Meeting
Thursday, February 12, 2015

Ms. Julia Chubb, Chief Financial Officer of the Sacramento Children’s Home, will enlighten you on the complexities of a non-profit. She will discuss the evolution of the CFO’s role - - - from traditional transactional fund accounting guardian to a transparency driven, value added strategic partner. She will review what non-profits endured in the past and their current challenges. She will address the changes coming on the horizon and review what the impact the new Office of Management and Budget (OMB) rules might bring to non-profits.

When: Thursday, February 12, 2015
6:00 PM Networking & 6:30 PM General Meeting

Where: Courtyard by Marriott, Sacramento Cal Expo; 1782 Tribute Road, Sacramento, CA 95815

Cost: $31.00 Members & First-Time Guests
$36.00 Non-members

Menu: Salad course; Main course: Fettuccine with beef tips and Gorgonzola cream sauce. Chef’s choice of dessert. Dinner rolls and butter. Iced tea

RSVP: http://goo.gl/N2by4y

Guaranteed RSVP’s made after the deadline may be accepted with a $4.00 additional charge, but cannot be cancelled.

Go to: https://chapters.theiia.org/sacramento/Events/Pages/The-Cornerstone-of-Business-Success,-IT-Operations.aspx to Register for February 10

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.
NEWLY CGAP CERTIFIED

KIRSTIN ROBERTS

Kirstin Roberts achieved her Certified Government Auditing Professional (CGAP) in December 2014. As an Associate Consultant with Sjoberg Evashenk Consulting, Kristin Roberts has completed a wide variety performance audits and consulting engagements at all levels of state and local government in her nearly three years with the firm.

Her current and past projects have covered operations at all levels of state and local government, including process mapping and evaluation, policy and procedure development, contract compliance, overhead rate analysis, cost verification, internal control review, federal grant management, and grant administration.

A member of the State Bar of California, Ms. Roberts has found that her legal knowledge and training translate well to a career in management consulting. Prior to joining Sjoberg Evashenk, Ms. Roberts served as a volunteer attorney with the California Department of Corrections and Rehabilitation and as a legal staff member at the Placer County Superior Court.

Ms. Roberts earned her law degree from University of the Pacific, McGeorge School of Law in Sacramento in 2011 and prior to that received a BA in International Studies and French from Colby College in Waterville, Maine.

Congratulations on your new certification!

NEWLY CGAP CERTIFIED

MASHARIKI LAWSON

Marshariki Lawson achieved her Certified Government Auditing Professional (CGAP) designation in November 2014.

Marshariki has over 5 years of auditing experience and she is currently a Senior Consultant with Sjoberg Evashenk Consulting, a firm that provides management consulting, performance audit and evaluation, financial reviews and analyses, and other services covering virtually all government-related activities and programs.

Marshariki has lead a number of performance and operational audits, including audits of airport concessionaires and fixed base operators, city/county parking garages and public transportation advertising agreements, and of superior court operations including internal controls, business process mapping, procurement and contracts, expenditures, and cash. Mashariki also has experience in conducting best practice reviews and surveys of other jurisdictions.

Ms. Lawson earned a BA in Economics from California State University, Sacramento and she is currently pursuing her Certified Internal Auditor designation.

Congratulations, Mashariki, on your achievement!
New Meeting & Seminar Registration Process: Starting with the February Program, the IIA Sacramento Chapter will be moving to a new registration tool called EMT or Etouches.

By moving to the new EMT tool the chapter will be able to provide a better user registration experience at a lower price. Thus providing more services to our members.

The biggest change for our members is that the key registration field will be your IIA member ID number. When you register for an event, the website will ask for your IIA member number. In order to get the IIA member rate for programs and seminars your name needs to be in the IIA membership database.

If your membership is expired you will not be able to get the IIA member rate. To check on your membership status or update your membership visit the IIA at https://na.theiia.org/membership/members-only/Pages/Renew-Your-Membership.aspx. If you want to join the IIA you can visit https://na.theiia.org/membership/Pages/Join-The-IIA.aspx or you can call the IIA at 1-407-937-1111. If you have any problems with registration you can always contact the chapter at iiasacramento@gmail.com.

Seeking Student Internship Information: The Northern California East Bay IIA Chapter is compiling information on student internships that your organization offers to undergraduate students in your Internal Audit department.

This internship information will be shared with area colleges and universities that offer Internal Auditing courses as part of their curriculum. California State University-East Bay, University of San Francisco and San Francisco State University all offer an Internal Audit course for their undergraduate Accounting and business majors.

Providing this information to area colleges and universities is one way The Institute of Internal Auditor chapters can support the future of our profession and offer students a valuable, worthwhile introduction to the Internal Audit profession.

Internships represent a real-life, hands-on experience that cannot be duplicated in the classroom. An internship is an invaluable opportunity for students and it supports their academic learning. Students appreciate these opportunities as it reinforces classroom learning and provides them an insight into the profession of Internal Audit.

If your organization currently offers internships in your Internal Audit department or is willing to initiate such an internship program, then please send information about the number of students your department plans to support for internships and the contact information where students can learn more about your program and the application process to the person-of-contact below.

Thank you for your continued support!

Brenda D. Roberts, co-Chair, Academic Relations Committee
The IIA - Northern California East Bay Chapter

Brenda_Roberts@att.net
510 517-1067
More news from around the Chapter . . .

Research Project Survey
Please Give 15 Minutes of Your Time

Tonia Lediju, San Francisco Director of City Audits, who is a graduate student at Saybrook University is conducting a research project that examines the characteristics of leadership that cultivate committed, productive public sector Millennial employees as part of her doctoral dissertation research.

This study involves a Web-based 15 minute survey that is strictly anonymous and requires participants from the public sector (Federal, State, Local) who are or have been in leadership positions and participants who are Millennials (born between 1980 – 2001) that have a reporting relationship to a leader. Participants who have experience leading Millennials (Director, Manager, Supervisor, Lead) will respond to a series of questions about your managerial behaviors at work. Participants who are of the Millennial cohort will respond to a series of questions about their managers’ behaviors at work. Summarized study findings will be used to inform my doctoral dissertation research and will be made available to you, if you wish.

Your participation is needed and would be greatly appreciated. Therefore, if you are interested/or have any questions, please contact me at tgmcccloud@yahoo.com. In the subject line of your email please write “SURVEY”. I also would greatly appreciate your assistance in forwarding information about my study and my contact information to anyone you may think satisfies the participation criteria and may be willing to participate in this study. Thank you in advance for your participation.

The study has been approved by the Saybrook Institutional Review Board. No deception is involved, and the study involves no more than minimal risk to participants (i.e., the level of risk encountered in daily life). All responses are treated as confidential, and in no case will responses from individual participants be identified. Rather, all data will be pooled and published in summary form only. Participants should be aware, however, that the survey is not being run from a secure https server of the kind typically used to handle credit card transactions; so, a small possibility exists that responses could be viewed by unauthorized third parties (e.g., computer hackers).
Missing Email Communications from the IIA Chapter? If you do not get IIA e-mail from the Sacramento IIA Chapter, then **check your Spam and Junk mail** filters. The IIA Sacramento Chapter uses an E-Marketing Tool to manage our e-mails so they might be getting caught in your filters.

Also, if you “opt-out” from email communications, then you cannot receive IIA Newsletters, Event notifications and CPE certificates because these communications are all via e-mail.

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**Oops!** Somewhere among all the holiday season emails your Newsletter editor lost a picture & biography from a Chapter member about their new professional certification.

Member’s name is unknown.  *Please accept my sincere apologies!*

If the materials are sent, once again, I will ensure the article receives prominent notice in our March newsletter. Thank you.

**Stephen Lawrence**  
Born2Audit@gmail.com
The IIA announces the official launch of the much-anticipated *IIA Career Map™*, a free online tool that will provide our members with a powerful means of evaluating their professional competencies and creating a robust plan to reach their career goals.

The tool debuted at The IIA’s All Star Conference in Las Vegas, as well as online at [www.theiia.org/careermap](http://www.theiia.org/careermap).

Easy to access and use, *IIA Career Map* will allow IIA members to evaluate their skills in a number of key areas against The IIA Global Internal Audit Competency Framework by following a simple process as indicated below.

- In a short online session, IIA members can register for the service and enter details of their professional training and experience.

- The process begins with a self-assessment, in which users will rate themselves in each of 10 core competencies. Based on this input, the tool assigns one of five proficiency ratings for each area and produces a customized report that rates the user against target proficiencies for their current role.

- *IIA Career Map* then creates a personalized learning plan that recommends training opportunities, publications, and other professional resources to close any proficiency gaps.

- The final step is creation of a plan to help set priorities to reach development goals, create action items, and activate work-flow reminders to keep users on track.

- The tool also allows for users to match their competencies against job roles to which they aspire. The result is an action plan for developing specific competencies for career advancement.

*IIA Career Map* was developed by The IIA under the leadership of Bonnie Ulmer, VP of The IIA Research Foundation and former VP Learning Solutions... With the invaluable support of Harold Silverman, CIA, QIAL, CRMA, Vice President of Internal Audit at The Wendy’s Corp. and the project’s champion on The IIA Global Board... and Deborah Kretchmar, CIA, Senior Vice President of Internal Audit at LPL Financial, and a member The IIA’s Learning Solutions Committee.
The San Jose IIA Chapter plans to offer CIA exam review courses during the first half of 2015 to help you prepare for your exam. They will be taught by Tracie Kraftenberg, CIA, CFE, and classes will take place on Saturday's from 9am-5pm on the following dates:

**Section 1: Saturday Feb 21 and Feb 28** (at SOAProjects, 495 North Whisman Road, Mountain View)

**Section 2: Saturday March 21 and March 28** (at SOAProjects, 495 N. Whisman Road, Mountain View)

**Section 3: Saturday May 2, 9, 30 and June 6** (Silicon Valley location to be confirmed)
Participants are required to use The IIA's CIA Learning System materials, version 4.0. These are included in the course price. (If you already have the V4 CIA Learning System materials, please contact agilmoreallen@gmail.com.)

Register now at: [http://2015ciareviewclasses.eventbrite.com](http://2015ciareviewclasses.eventbrite.com)

The Certified Internal Auditor® (CIA®) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Candidates leave the program enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment. The CIA exam is available through computer-based testing, allowing you to test year-round at more than 500 locations worldwide.

**About the Instructor:**
Tracie Kraftenberg is a Certified Internal Auditor and Certified Fraud Examiner whose 25 years of work experience include 15 as an audit professional in financial services, government, and higher education. She has performed and managed operational, compliance, and financial audits, as well as consulting engagements, investigations, and Sarbanes-Oxley testing. She has designed and delivered audit training courses on data analysis, audit and investigative interviewing skills, audit planning, automated work papers, flowcharting, sampling, and financial system reporting. She currently manages the continuing education program for 800 internal audit staff members in a Fortune Global 100 company. Tracie holds degrees in Accountancy and Computer Information Systems from Arizona State University.

**If you have any questions, contact:**
Alisanne
agilmoreallen@gmail.com
Mobile: 408-391-4937
5 Resolutions for Every Internal Auditor’s List in 2015

This time each year, many of us reflect upon our accomplishments and identify areas for self-improvement, whether it’s to eat better, exercise more, or simply cut out some bad habits. Great ambitions, but not always great results. So, in keeping with my tradition of using my first blog of the year to suggest some New Year’s resolutions that can raise the bar for internal auditors and the profession in general, here are five for 2015 that can be achieved by any reasonably motivated internal auditor.

**Resolution 1: Chart a Strategic Career Path** New Year’s resolutions often start with taking a hard look at one’s self and comparing where you are now with where you would like to be. If your plans include a successful career in internal auditing, this means charting a strategic path for your future. There are many ways to do this, but key is to evaluate your proficiency regarding specific skills that are essential for success in your current role and for career advancement. This will help you determine what you need to do to close any gaps and move to the next level. If your long-term career goals lie outside the internal audit profession, you might need to modify your approach, but even if your tenure in internal auditing is expected to last only a few years or so, I encourage you to examine your capabilities and how you might make improvements.

**Resolution 2: Provide Impactful Assurance on the Effectiveness of Governance** The Definition of Internal Auditing states that internal auditors should provide assurance on governance, risk, and control. While we generally do a great job addressing risk and control issues, many of us are less comfortable providing assurance on governance. Various internal audit executives — and even a few audit committee members — have told me that their internal audit functions do not provide adequate assurance on governance because their internal auditors do not have the skills to tackle such issues effectively.

**Resolution 3: Accelerate Your Detection of Emerging Risks** As I mentioned in an earlier blog post, "Auditing at the Speed of Risk!", today’s risks are more dynamic than ever. In the current environment, annual risk assessments are insufficient to identifying emerging risks. We must therefore adapt our approach to internal audit planning so that we can audit at the speed with which risks will materialize for our organizations. That means early detection is imperative. And even after emerging risks are identified, appropriate internal audit coverage must be scheduled and undertaken, and management will need time to address the issues.

**Resolution 4: Build Deeper Relationships** According to all the experts, strong working relationships are crucial to effective internal auditing. It’s not possible (or even necessary) to develop deep friendships with everyone we meet, but our stakeholders must be comfortable coming to us with problems, and we need to be able to deliver messages that are frank and transparent while maintaining that comfort level. Building and sustaining productive relationships can mean success or failure for internal auditors and their organizations.

**Resolution 5: Stay on Top of Cyber Risks** As was saw in 2014, internal auditors must be alert to significant technology risks that can impact objectives, operations, or resources. IT lies at the heart of modern business risks and controls, and even if your internal audit function includes IT specialists, it’s not sufficient to count on these specialists alone to handle every issue related to technology. We all need sufficient knowledge of key IT risks and controls and available technology-based audit techniques to perform our assigned work. The risks are growing and evolving at the speed of light.

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA, is president and CEO of The IIA. In his blog, he shares his personal reflections and insights based on his nearly 40 years of experience in the internal audit profession.
Top Finance Priorities and Challenges for 2015

With the new year already here, your organization is likely busy analyzing your business goals and setting priorities. Wouldn’t it be helpful to know what executives at other companies are trying to achieve this year? The 2015 Finance Priorities Survey, conducted by Protiviti and the Financial Executives Research Foundation (FERF), offers an inside look at U.S. executives’ top concerns.

The survey, conducted during the third quarter of 2014, shows that financial managers are incredibly busy. According to the report: “The sheer number of priorities they are addressing is at an all-time high in our four-year study.” Compared to last year’s results, many more areas have moved from “moderate priority” to the “significant priority” range. Here are the top five finance priorities, in order, of chief financial officers (CFOs) and other executives polled for this study:

1. **Strategic Planning** Many financial executives are rightly concerned with maneuvering their companies into the best possible position for long-term growth. Strategic planning includes anticipating challenges, gathering and readying the necessary staff and resources to address those challenges, and evaluating the role of the finance function within the entire organization.

2. **Budgeting** To facilitate decision-making across the entire organization, a business not only needs accurate budgets, but also sharper, real-time analytics and instant information. A growing trend is holistic budgeting: improving processes in a comprehensive manner and integrating the role of the finance department into the whole enterprise.

3. **Domestic Regulations** A continuing trend from 2014, financial managers find it a challenge to follow and adapt to new laws and standards. CFOs and executives need to hire the right people with the expertise and skills to manage compliance issues. In many ways, it’s a perfect storm: At the same time the number of regulations is mushrooming, an aging workforce means organizations are losing a substantial knowledge base to retirements — making succession planning more important than ever.

4. **Profitability Analysis** The backbone of any business is bottom-line profitability. To make strategic decisions about which products, channels, customers and markets to pursue, financial managers have to spend more time and resources to analyze data. Among the significant finance priorities of large companies (with annual revenues of $1 billion or more) is big data analytics. The report suggests that small and midsize companies have not yet begun to take advantage of this growing trend.

5. **Cash Forecasting** Closely related to budgeting and strategic planning, cash forecasting is one of the top financial priorities of 2015. As the report puts it, “Cash remains king, as does cash clarity.” Sound cash forecasting can allow businesses to adapt to market volatility with greater agility and make better decisions based on anticipated cash shortages or surpluses.

The common thread through all these and other finance priorities is the prerequisite to attract and retain top talent, especially those with well-developed soft skills, such as leadership, change management, conflict resolution and mentoring/coaching. Organizations must hire skilled executives and financial managers who can build relationships (with employees, clients and regulators), analyze data, make accurate projections, recommend strategy and communicate and collaborate with other departments. Without the right people in the right places, companies will find it very difficult to reach their business goals — in 2015 or the years ahead.

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.
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For questions or comments, please contact the VP of Programs Kevin Shaw at IIA Sacramento@gmail.com.
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<td>Brown Bag Lunch Free! 1 CPE No Advance Registration Photo I.D. Required</td>
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<td><strong>February 19, 2015</strong></td>
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<td><strong>February 10, 2015</strong></td>
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<td>Harnessing the Power of Data: How IA Can Embed Data Analytics and Drive More Value</td>
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Register at: [https://chapters.theiia.org/northern-california-east-bay/Events/Pages/February-2015-Program.aspx](https://chapters.theiia.org/northern-california-east-bay/Events/Pages/February-2015-Program.aspx)

Register at: [http://sfiiafeb2015lunch.eventbrite.com](http://sfiiafeb2015lunch.eventbrite.com)
About the American Center for Government Auditing

Established in 2014, the American Center for Government Auditing (ACGA) is a specialty offering of The IIA for government auditors in the U.S. Public sector auditors include anyone fulfilling an audit capacity and working in local, state, or federal government, or any publicly controlled or publicly funded agencies, enterprises, and other entities that deliver public programs, goods, or services in the United States. The mission of ACGA is to advance the professional practice of auditing in the public sector by advocating its value through timely and relevant thought leadership, communication, collaboration, and education. To learn more, visit ACGA’s website acga.theiia.org.

E-mail: acga@theiia.org

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!

Professional Resources for YOU!

2015 Calendar of Events

Mark your Calendars and Register Early

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<td>Basic Data Integrity, Mining, and Analysis in Excel</td>
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*Save 20% (US$10) per eWorkshop for current ACGA Members

Complimentary CPE Opportunities

Webinars

Green Book & COSO | March 19
Big Data in the Public Sector | September 17

Virtual Symposiums**

Emerging Issues in the Public Sector | May 21
ERM in the Public Sector | November 5

**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

The Library is open and ready for business thanks to David Gray, the Chapter’s new Librarian!

Heather Lyons recognized for service to the Chapter. Thank you!

Tater Tots—— they’re baaaaack.
Your IIA Sacramento Chapter Officers

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Victoria Terry, CRMA

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Dave Holbrook, CPA

VICE PRESIDENT—PROGRAMS
Kevin Shaw, CIA, CRMA

TREASURER
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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.

17-February-2015
Members-only Webinar: Audit Committee Reporting – Trends and Best Practices

17-March-2015
Members-only Webinar: Cyber Security: Data Breaches, Greater Frequency, Greater Cost

21-April-2015
Members-only Webinar: Pulse of Internal Audit

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: IIA Sacramento@gmail.com
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