February Monthly Meeting - February 24

Construction Contract Oversight for New Kings Arena

Wednesday, February 24, 2016
8:00 am Networking and Breakfast Meeting
Location: HQ 2, VSP HQ, 3188 Zinfandel Drive Rancho Cordova, CA

Come join us for this exciting Program and hear from the Sacramento Kings CFO on the construction of the new Golden 1 Center!

Program Overview:
During this presentation, the Sacramento Kings CFO John Rinehart along with their external auditor Robert Bavetta will discuss the new Golden 1 Center, including:
- History of the Golden 1 Center
- Funding of the arena project
- Construction contract process, including bidding and oversight of costs
- Results of oversight efforts to date

Learning Objectives/Outcomes:
At the completion of the presentation, participants will learn how a prominent Sacramento company oversees its costs on a large capital construction project.

Who should attend: The session will be directed to all internal auditors (basic/intermediate/advanced). $25 for IIA, ISACA, AGA, ACFE members
Non-Members $45

Presenters (see next page):
John Rinehart, Executive Vice President, Business Operations and Chief Financial Officer for the Sacramento Kings
And
Robert Bavetta, Audit Director for Deloitte & Touche LLP
John Rinehart enters his 16th season with the Sacramento Kings as Executive Vice President, Business Operations and Chief Financial Officer. In his role, Rinehart oversees all financial accounting and business operations of the Sacramento Kings and Sleep Train Arena, as well as direct involvement in the development of the Team’s new state of the art downtown arena and all of the organizations real estate and other business holdings.

His responsibilities include strategic planning, contract negotiation, player contract compliance and analysis (NBA Tax and Escrow system), financial analysis, financial reporting, budgeting, financing administration, arena programming and services, legal affairs, insurance and tax requirements.

In the past year Rinehart successfully closed on a new arena construction financing, paving the way for construction to begin on the new arena with a scheduled opening of fall 2016. Additionally, Rinehart was part of the team that negotiated a new long term local television deal with Comcast Sports Net.

Prior to joining the Kings, Rinehart spent two years as the Director of Finance for Anaheim Sports, Inc., where he oversaw the finance and accounting functions of the Anaheim Angels (MLB), Anaheim Mighty Ducks (NHL) and Edison International Field of Anaheim. He also spent two seasons as manager of financial reporting for the San Francisco Giants (MLB). Prior to beginning his career in professional sports, Rinehart spent five years with the public accounting firm Price Waterhouse Coopers LLP in San Francisco.

Rinehart graduated with a bachelor’s degree in accounting from Villanova University in 1991.

Robert Bavetta is a director in Deloitte’s audit practice. Deloitte is one of the world’s largest professional services organizations, with approximately 200,000 people in more than 150 countries around the world.

He provides oversight and support of projects and initiatives for the Sacramento and Bay Area audit practices.

Over his 22 years with Deloitte, he has served many large and complex organizations. As a result of his varied experience Robert has assisted numerous companies with mergers and acquisitions, growth company activities, capital financings, strategic and business planning, risk management and corporate governance matters.

Currently, Robert oversees Deloitte’s Sacramento audit staff, is responsible for the quality of the audit execution of a variety of audits, serves as the primary point of contact for the audit committee and management, and leads the consultation process to resolve technical matters. Clients include Sacramento Kings, Blue Shield of California, Dignity Health, Health Net, Idemitsu Apollo Corporation, and The Salvation Army.

Robert received his M.B.A. degree from the California State University, Sacramento, and his B.A. degree from the University of California, Santa Cruz. He is a member of the American institute of Certified Public accountants and the California State Society of Certified Public Accountants.

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**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.

See Page 10 of this newsletter for detailed payment information.
OUR NEWEST
C.I.A.

ANDREW “DRU” RICHARDSON

Andrew, also known as Dru, is the current Educational Outreach Committee Chair for the IIA Sacramento Chapter. Dru obtained a bachelor's degree in accounting from Sacramento State in 2009.

He currently works for SMUD as an internal auditor, and his background includes external auditing, accounting, and grocery management.

Understanding that learning will always be a part of his life, Dru plans on sitting for the CISA (Certified Information Systems Auditor) exam this summer, and is also considering going back to school for an MBA in 2017.

Dru has been married for 10 years and has a 6 year old girl, 3 year old girl, and 1 year old boy. In addition to being with his family and studying, Dru likes to devote time to golfing, bowling, and playing the occasional video game with friends.

Congratulations on your new certification, Dru!

NEWLY CGAP CERTIFIED

JONATHAN WILLIAM J. GEFFREY

Jonathan has over seven years auditing experience. He is currently an Associate Management Auditor with the California Department of Corrections and Rehabilitation – Office of Audits and Court Compliance.

Previously, he was a Staff Services Management Auditor with the California Department of Transportation and worked as a Business Process Audit Specialist for a pharmaceutical manufacturing company.

Jonathan has several certifications, in addition to his newest as a Certified Government Auditing Professional:

- Certified Internal Auditor
- Certified Internal Controls Auditor
- Certified Quality Management Systems Internal Auditor

Jonathan earned a bachelor's degree in Accounting and a Master’s of Business Administration.

His hobbies include traveling, playing and watching a variety of sports, and going out with family and friends.

Congratulations, Jonathan!

Certified Government Auditing Professional designed especially for auditors working in the public sector, the CGAP is an excellent professional credential that prepares you for the many challenges you face in this demanding environment.
Developing and Testing an Incident Response Plan Seminar

Scheduled for 7:30 am on February 9, 2016, is now open.

Location: 3188 Zinfandel Drive. Rancho Cordova, CA (VSP, HQ 2 Bldg.)
Time: 7:30 am - 4:30 pm (7:30 am – 8:00 am -- networking breakfast)

To Register: https://www.eiseverywhere.com/ereg/index.php?eventid=159399&eb=259230

Course Description: How your organization identifies and responds to incidents can be the difference between needing to activate your Business Continuity/Disaster Response Plan and not needing to activate that plan; yet, many organizations still have not thought through how to identify and respond to incidents. Detecting and responding to incidents before they become disasters is the primary objective of an Incident Response Plan.

Other benefits of Incident Response Plans include rapid recovery from disruptive incidents, lowered costs of response and a reduction in the impact of incidents to business operations. As the number and kinds of cyber incidents and data breaches increase, the lack of an Incident Response Plan becomes a major liability to organizations. Keeping the plan updated through the use of scenario based testing is more important now than ever due to the increasing rate of cyber-crime and hacktivism.

Learning Objectives - Participants will be able to
1. Identify key elements of Incident Response Plan
2. Develop audit objectives of Incident Response Plans
3. Develop a Cyber tabletop exercise to test their Incident Response Plan
4. Document results of Cyber tabletop exercise to satisfy audit objectives

Presenter: Mary G. Siero is an executive level Information Technology Consultant and the President of Innovative IT, a Las Vegas based information technology consulting firm. She has over 30 years’ experience in engineering and technology from industries such as Healthcare, Government, Gaming and Hospitality, Consumer Products, Manufacturing and Education. Among her professional accomplishments is an appointment to the Governor’s Workforce Investment Board, IT Sector Council for the State of Nevada.

CPE: 8
Field of Study: Auditing
Prerequisite: None
Delivery Method: Live Group
Price: Members $195 (IIA, ISACA, AGA, ACFE); Non-members $245
Registration for this event ends on February 7, 2016.

If you have any questions, contact VP of Seminar at iiasacramento@gmail.com.

Registration Instructions - Attendees are required to Pre-Pay by credit card, debit card, a PayPal account or by check. No cash will be accepted at the door.
The Academic Relations Committee is participating in the following events this spring!

March 15, 2016 – AFWA Student Night (Networking, Career Fair, and Dinner)
*5:30—8:30 PM
*Dinners are limited so please notify Andrew Richardson in advance if you will be attending.
*Location TBD

April 7, 2016 – Sacramento Kings Social Event
*Free for members and Students
*See the Kings take on the Timberwolves!
*Flyer included in this newsletter

April 20, 2016 – Business Pathway to Success (CSUS Networking Roundtable Event)
*12:00-3:00 PM
*Location TBD

May 4, 2016 – CBA Awards Banquet
*The winner of the 2016 IIA Sacramento Chapter Scholarship will be awarded!
*Location and time TBD

Additionally, Academic Relations is scheduling two CSUS class presentations for this Spring, more details to come!

If you would like to participate in any of the listed events, reach out to Andrew “Dru” Richardson (Andrew.Richardson@smud.org).
Your Chapter Board Meetings

Our February 2016 Board Meeting for the IIA Sacramento Chapter will be on Wednesday, February 24th, 2016 from 10:00 – 12:00 Noon. We will be starting promptly at 10:00 am, however there might be delays in starting due to the monthly program beforehand. All board members should plan on attending.

The meeting will be held at the VSP HQ immediately following the monthly breakfast meeting in Rancho Cordova. You can also call in to our conference call line at 1-866-801-6110 passcode is 5667223391 if you cannot make it to Rancho.

Our March 2016 Board Meeting for the IIA Sacramento Chapter will be on Tuesday, March 15th, 2016 from 10:00 – 12:00 Noon. Please do not be late, we will be starting promptly at 10:00 am, however there might be delays in starting due to the monthly program beforehand. All board members should plan on attending.

The meeting will be held at the VSP HQ immediately following the monthly breakfast meeting in Rancho Cordova. You can also call in to our conference call line at 1-866-801-6110 passcode is 5667223391 if you cannot make it to Rancho.

Our April 2016 Board Meeting for the IIA Sacramento Chapter will be on Thursday, April 14th, 2016 from 10:00 – 12:00 Noon. Please do not be late, we will be starting promptly at 10:00 am. All board members should plan on attending.

The meeting will be held at the Moss Adams Office in Rancho Cordova on the 5th Floor. You can also call in to our conference call line at 1-866-801-6110 passcode is 5667223391 if you cannot make it to Rancho.

Our May 2016 Board Meeting for the IIA Sacramento Chapter will be on Wednesday, May 11th, 2016 from 10:00 – 12:00 Noon. Please do not be late, we will be starting promptly at 10:00 am, however there might be delays in starting due to the monthly program beforehand. All board members should plan on attending.

The meeting will be held at the VSP HQ immediately following the monthly breakfast meeting in Rancho Cordova. You can also call in to our conference call line at 1-866-801-6110 passcode is 5667223391 if you cannot make it to Rancho.
2016 CIA Exam Review Classes

Event Type: Exam Preparation
Start Date/Time: 3/3/2016 8:30 AM
End Date/Time: 5/24/2016 4:45 PM

Location: ServiceNow- Building A, 2221 Lawson Lane; Santa Clara, CA 95054

Registration: http://www.eventbrite.com/e/2016-cia-exam-review-classes-registration-19785458840

The San Jose IIA chapter plans to offer CIA exam review courses during the first half of 2016 to help you prepare for your exam. They will be taught by Vicki McIntyre, CIA, CPE, CFSA, CRMA, and will take place on weekdays from 8:30am - 4:45pm on the following dates:

**Section 1:** Thursday March 3-Friday March 4 (16 CPEs)
**Section 2:** Monday April 4 - Tuesday April 5 (Sec. 2 Day 2 ends at 3:15pm) (15 CPEs)
**Section 3:** Monday May 9 - Tuesday May 10 and Monday May 23 - Tuesday May 24 (32 CPEs)

All classes will take place at the ServiceNow facility at 2221 Lawson Lane, Santa Clara, CA 95054. Classes will meet in Building A.

Participants are required to use the IIA’s CIA Learning 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)

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:**
Vicki McIntyre, CIA, CPA, CFSA, CRMA, is the President, FirstPlus Resolutions, Inc. Vicki has taught the comprehensive course using the IIA’s CIA Learning System numerous times, through Chapman University, UC Davis and Rice University, to federal government agencies and Fortune 500 companies, as well as overview courses at numerous IIA International and Regional Conferences, including the All-Star conference. As a 20+ year IIA volunteer leader, Vicki has been a 2-time chapter President, District Representative and District Advisor, and chaired the IIA’s Chapter Relations Committee for 2.5 years.

If you have questions, please contact Alisanne at agilmoreallen@gmail.com.
Oh, yes! Our Chapter meeting breakfasts are sooooooo delicious.

Send newsletter items to BORN2AUDIT@GMAIL.COM (Thank you!)
Job Interviews Coming Up?
5 Interview Questions You Should Ask Potential Employers

A job interview is a two-way street. Not only do you, as the interviewee, have to be prepared to answer interview questions, you should also plan on asking your own questions during job interviews.

If you do, you’ll have plenty of company. Eighty-four percent of professionals responding to a recent Accountemps survey said they ask hiring managers questions during job interviews. Here are five productive interview questions to serve up the next time you find yourself in the role of interviewee:

1. **What's a typical day like for someone in this position?** The answer to this question will be helpful in at least two ways: You’ll get crucial information about what your day-to-day duties would be if hired, and you’ll gain insight on how well your prospective manager understands exactly what the job entails.

2. **Who was in the role before me, and why did they leave?** The interviewee should not expect the full scoop on the previous employee’s history, of course, but learning more about why the position is open will provide a better idea of whether you’ll have the tools and support you’ll need to succeed if you eventually accept the job.

3. **What qualities do you think would make someone successful in this position?** The answer to this question will not only help you get a handle on whether the job would be a good fit for you but also give you a chance to emphasize your skills and traits that match up well with what the company needs.

4. **What do you see as the greatest opportunities for the company in the next several years?** This question shows that you’re interested in more than just the short term, and the response will shed light on the company’s leadership style and plans for the future.

5. **What do you like most about working here?** In general, it’s not appropriate for you, the interviewee, to put the hiring manager in the hot seat. But this question brings a human element to job interviews while still keeping the focus on the workplace and how individual employees can gain career satisfaction from contributing to the firm’s mission.

Being ready for questions directed your way during job interviews means being able to respond with informative answers, but it also means being able to recognize when the time is right to pose your own questions. Hiring managers understand this, and they’ll be attuned to how well you seize opportunities to ask what you need to know. The interview questions you ask may well turn out to be as important as the ones you answer.

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.
## 2015 - 2016 Seminar Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 9, 2016</td>
<td>Developing &amp; Testing an Incident Response Plan</td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>March 29, 2016</td>
<td>Essential Soft Skills for a High-performing Internal Audit Function Seminar</td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>May 24, 2016</td>
<td>IT General Controls Seminar</td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
</tbody>
</table>

**Refund Policy** - NO REFUNDS WILL BE GRANTED FOR CANCELLATIONS. However, cancellations received within 48 hours will receive a credit to attend a future seminar within one year.

**Registration Instructions:** Attendees are required to Pre-Pay by credit card, debit card, a PayPal account or by check. **No cash will be accepted at the door.**

**Payment Options:** *PayPal* - Select the PayPal box if you are paying by Credit Card, Debit Card or PayPal account. *Check* - Select the Check box if you are paying by check. Make your check payable to: Institute of Internal Auditors, Sacramento Chapter and send the check to the following address:

The Golden 1 Credit Union  
c/o Internal Audit Department - IIA  
Post Office Box 278598  
Sacramento, CA 95827-8598

**Purchase Order** - Select the Purchase Order box if your company or government agency requires an invoice. Then email us your company name, mailing address, phone number and contact person to iiiasacramento@gmail.com. We will then invoice them prior to the event.

For questions or comments, please contact the **VP of Programs** at iiiasacramento@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>Northern Nevada Chapter</td>
<td>February 22 &amp; 23 2016</td>
<td>9295 Prototype Dr Reno, Nevada</td>
<td>2 day Seminar: Leading an Audit Project $325 early bird pricing for 16 CPEs</td>
</tr>
<tr>
<td></td>
<td>All Day</td>
<td></td>
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</tr>
<tr>
<td>Northern CA East Bay Chapter (NCEB)</td>
<td>April 14 2016</td>
<td>Chevron Auditorium 2005 Diamond Blvd Concord CA</td>
<td>Seminar: <em>Catching the Bad Guys - Fraud Auditing for Internal Auditors.</em> Presenter: Mary Breslin from Empower Audit Training</td>
</tr>
<tr>
<td></td>
<td>All Day</td>
<td></td>
<td></td>
</tr>
<tr>
<td>San Francisco Chapter</td>
<td>April 12 2016</td>
<td>W Hotel 181 Third Street San Francisco 94103</td>
<td>Six Sigma for Internal Auditors</td>
</tr>
<tr>
<td></td>
<td>11 AM to 2 PM</td>
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</table>

Register at: [https://chapters.theiia.org/northern-nevada/Events/Pages/Leading-an-Audit-Project,-Feb-22-23.aspx](https://chapters.theiia.org/northern-nevada/Events/Pages/Leading-an-Audit-Project,-Feb-22-23.aspx)

Register at: [RuthPowell@Chevron.com](mailto:RuthPowell@Chevron.com)

Register at: [https://chapters.theiia.org/san-francisco/Events/Pages/default.aspx](https://chapters.theiia.org/san-francisco/Events/Pages/default.aspx)
TAKING THE FIRST STEP TOWARDS A GREAT CAREER!

The online examination for Auditor I is OPEN!

1. Take the online exam to determine eligibility at Jobs.ca.gov
2. Find DOJ vacancies at Oag.ca.gov
3. Prepare an application packet and submit!

Desirable Qualifications

Knowledge of general accounting and auditing principles and procedures; business law.

Ability to analyze situations accurately and create and to create clear and concise reports.

Questions?
DOJ Recruiters
Careers@doj.ca.gov

For detailed information on the application packet and the official bulletin visit jobs.ca.gov/JOBSGEN/0PB01.PDF
Berkeley

The City of Berkeley is famous around the globe as a center for diversity, academic achievement, scientific exploration, free speech, and the arts. The City offers a wide variety of cultural and recreational activities, and is home to some of the best restaurants in the SF Bay Area. Getting around is easy on foot, by taxi, or public transportation.

Auditor’s Office

The Berkeley City Auditor’s Office leads the way in providing independent, objective information to Berkeley’s residents and City Council and serves as a catalyst for improving City government.

Position

The Berkeley City Auditor’s Office is currently recruiting for two Auditor II positions in the Performance Audit Division.** We are seeking self-directed audit professionals to conduct a variety of performance audits in accordance with Government Auditing Standards. The successful Performance Audit candidate must have:

- Excellent analytical and oral and written communication skills
- Skill in planning and conducting performance audits
- An equivalent to a four-year bachelor’s degree in public policy, accounting, business, finance, economics, or a closely related field that has included data analysis or financial/accounting coursework. A master’s degree is highly desirable.
- A minimum of two years’ experience auditing to a recognized standard, preferably in a governmental setting.

Berkeley Offers:

- Defined benefit CalPERS pension, deferred comp, fully paid medical, and dental plan
- Generous paid leave and holiday schedule
- Annual automatic salary step increases (5 steps total)
- Promotional opportunity to Senior Auditor
- YMCA membership subsidy – gym across the street from City Hall
- AC Transit subsidy
- Easy BART access – just one block from City Hall

Apply by 5 p.m. Monday, February 22, 2016 – Access the application here: http://agency.governmentjobs.com/berkeley/default.cfm

Ann-Marie Hogan, City Auditor

City Hall
2180 Milvia Street, 3rd floor
Berkeley, California
(510) 981-6750
auditor@cityofberkeley.info
www.cityofberkeley.info/auditor

* Union negotiations are in process; COLA pay increases expected under new agreements.
** Performance Audit applicants may respond to the supplemental questions related to Payroll Audit with “n/a” to move forward in the recruitment process.
Why is working as a Berkeley performance auditor rewarding?

- **You get to find out how a City really works:** What happens when you dial 911 – how soon does help arrive? Why are the City streets so bumpy – what can we do about it? Are City employee benefits sustainable? What level of services can the City afford? You learn the answer to these and many more questions while completing performance audits.

- **You speak truth to power:** The Berkeley City Charter’s provision for an elected auditor affords the City Auditor the necessary independence from the City Manager and the City Council. This helps ensure that management receives the necessary recommendations for improving City programs and services and provides transparency to government operations.

- **You use your skills to truly make a difference:** A performance auditor has excellent analytical skills, communications skills, and computer skills. Your abilities in those areas help issue audits that make Berkeley a better place to live and work. You can be proud of that.

Learn more about the Berkeley City Auditor’s Office:

- Sign up for the City Auditor newsletter: [https://www.cityofberkeley.info/auditor/](https://www.cityofberkeley.info/auditor/)

- Contact City Auditor, Ann-Marie Hogan: 510-981-6750 or auditor@cityofberkeley.info

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The Berkeley City Auditor’s Office mission is to be a catalyst for improving City government. Our audits provide objective, timely, and accurate information about City program performance.

Performance audits help:

- Lead to new revenue, cost recovery, and cost savings
- Improve service delivery
- Enhance accountability to taxpayers and bondholders
- Ensure that public funds are spent in only the public interest
- Verify compliance with policies, procedures, laws, and regulations
- Identify risk
- Combat fraud, waste, and abuse

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Ann-Marie Hogan, City Auditor
City Hall
2180 Milvia Street, 3rd floor
Berkeley, California
(510) 981-6750
auditor@cityofberkeley.info
www.cityofberkeley.info/auditor
## Position Profile

<table>
<thead>
<tr>
<th>Position Title</th>
<th>Sr Associate (Sr Auditor)</th>
<th>Department</th>
<th>Internal Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>January 18, 2016</td>
<td>Location</td>
<td>Pleasant Hill</td>
</tr>
<tr>
<td>Incumbent's Name</td>
<td></td>
<td>Reports To</td>
<td>Tracy West</td>
</tr>
</tbody>
</table>

### General Description – Position Function and Scope
- Assist with the execution of the annual audit plan.
- Evaluate the adequacy and effectiveness of the Company's internal control environment.
- Safeguard the assets of the Company.
- Ensure compliance with Company policies and procedures.
- Determine the reliability of data being generated.
- Promote operational efficiencies and identify cost-savings opportunities.
- Plan and execute audit procedures on a project by project basis.
- Report internal audit results to management.

The objectives of this position will be achieved through the performance of detailed financial, operational and compliance related audit assignments of Del Monte Foods, Inc. operations, as directed.

### Primary Responsibilities
- Provide an objective and independent evaluation of the adequacy and effectiveness of the Company's financial, operational and compliance related controls.
- Perform review of work papers, reports and other audit deliverables for quality, accuracy and achievement of audit objectives.
- Plan, implement, coordinate, and execute internal audits, including the design and execution of the audit program and creation of the internal audit reports.
- Develop recommendations for improvement to the Company’s control environment.
- Assist in the Company's Internal Controls Project by documenting and testing internal controls over the financial reporting process.
- Maintain comprehensive working papers to support and substantiate audit observations.
- Assist in the development of the Internal Audit Department’s procedures, practices and training.
- Other duties as assigned
QUALIFICATIONS

Required Skills
- Expert knowledge of accounting principles and auditing techniques (i.e., US GAAP, COSO, PCAOB Auditing Standards, risk and controls standards and business process best practices).
- Experience with SAP preferred.
- Public Accounting experience preferred.
- Consumer products and/or manufacturing experience a plus.
- Excellent interpersonal and teamwork skills.
- Excellent verbal and written communication skills.
- Experience managing direct reports in an internal audit organization.

Required Education / Certification
- BA/BS degree in relevant discipline required (Business Administration, Accounting, Finance or equivalent).

Required Years of Experience
- 5-10 years of relevant work experience (i.e., Public Accounting and/or Internal Audit in Big 4 Firm or Internal Audit Department for Fortune 1000 Company).

Special Requirements
- Professional certification is required (i.e., CPA, CMA, CIA or CISA).
- Expected travel averages 15-20% per year, depending on current schedule of audit assignments; includes potential for travel to some international locations.

ORGANIZATION

Titles of Direct Reports

<table>
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<tr>
<th># of Incumbents</th>
<th>Grade</th>
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<tbody>
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SCOPE

Dollars Directly Accountable For

<table>
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<tr>
<th>Sales Volume:</th>
<th>Annual Budget:</th>
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</thead>
</table>

Position Is (check all applicable):
- ☐ New
- ☑ Budgeted
- ☑ Authorized
- ☑ Replacement
- ☐ Non-Budgeted

Written by: Tracy West  Date: January 18, 2016
## Sacramento Municipal Utility District (SMUD)

### Job details

<table>
<thead>
<tr>
<th>Posting/Working Title</th>
<th>Senior Internal Auditor</th>
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</thead>
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<td>Position Type</td>
<td>Regular - Full Time</td>
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<tr>
<td>No. of Openings</td>
<td>1</td>
</tr>
<tr>
<td>Base Salary Annual Low</td>
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<tr>
<td>Base Salary Annual High</td>
<td>$118,248</td>
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<tr>
<td>Eligibility List</td>
<td>Yes</td>
</tr>
<tr>
<td>Selection Process</td>
<td>Hiring Interview, Initial Review, Qualifications Interview Exam</td>
</tr>
</tbody>
</table>

### Purpose

SMUD is currently recruiting for a Senior Internal Auditor to be part of the Internal Audit team at its Headquarters in Sacramento, California.

The mission of Internal Audit is to provide stakeholders with assurance, advice, and insight to support the achievement of SMUD’s strategic objectives. Internal Audit staff gain a broad perspective of SMUD operations through varied assignments, including special projects and audit engagements. As a key member of the Internal Audit team, you will partner with businesses across the entire organization to identify areas of risk, make valuable recommendations, and influence positive change.

*You have the opportunity to contribute to a dynamic and evolving team that creates innovative solutions for SMUD.*

As a senior level resource this position will perform and lead internal audits and other engagements to provide risk-based, objective, independent, and reliable assurance, advice, and insight to support the achievement of SMUD’s strategic objectives.

### Major Duties & Responsibilities

1. Leads and/or performs all phases of audits and consulting activities including planning, fieldwork, and reporting to ensure compliance with departmental and professional standards

2. Develops audit objectives, audit programs, and the appropriate scope and procedures that address governance, risk, and control processes

3. Manages and executes multiple projects, including scheduling the work of others; oversees and directs audit fieldwork; reviews workpapers and oversees report preparation; develops staff by providing direct and actionable feedback on their work; develops solutions to problems encountered during an audit.

4. Communicates effectively with stakeholders and Audit management throughout the audit process.
5. Leads the follow-up of responses for assigned audit projects; evaluates the adequacy of the corrective action and the plan for follow-up testing.

6. Assists in the development, implementation and maintenance of SMUD audit policies, procedures and standards by assessing current audit processes.

7. Promotes staff safety and a safe work environment

8. Performs project management related duties

9. Performed related duties as required

**Minimum Qualifications**

**KNOWLEDGE OF:**
IALA Standards, Safety policies, practices and procedures; Project management methodologies, including procedures and practices for monitoring and managing multiple projects and the work of others; Methods and techniques for training staff; Techniques for demonstrating leadership; Concepts related to governance, risk, and control; Methods and techniques for planning audits, including risk assessments and audit program development; Methods and techniques for executing audits, including preparing and reviewing workpaper documentation; Methods and techniques for written communication, including report preparation and writing; Verbal communication skills; Techniques and practices for resolving complex issues; Techniques and practices related to negotiations and compromise.

**SKILL TO:**
Perform audit planning and fieldwork to ensure quality engagements; Assess conformance with applicable standards, codes, policies, procedures, and regulations; gather information; Document and organize evidence to support engagement results; Understand and apply governance, risk, and control processes; Identify the causes and/or root causes of issues; Analyze data to gather information; Communicate effectively both verbally and in writing; Manage and monitor multiple projects, including the work of others; Interact with others to influence, motivate, and challenge; Collaborate effectively with others to build partnerships and drive results toward shared objectives; Support an environment that embraces change; Optimize work processes to conduct work in an effective and efficient way and in support of continuous improvement.

**EDUCATION:**
BA/BS degree from an accredited college or university majoring in Accounting, Business Administration, Public Administration, Quality, Engineering, or related field or equivalent experience.

**EXPERIENCE:**
Five or more (5+) years of progressively responsible relevant work experience in auditing, financial analysis, reporting and accounting and/or quality assurance, which may be any combination of operational audits, safety, environmental or other regulatory compliance audits and quality assurance activities such as process improvement.

**Desirable Qualifications**

- Certifications: CIA, CISA, CPA, and/or other relevant certifications
- Project management experience, including effectively leading projects and/or auditing projects
- Excellent verbal and written communication skills with the ability to "speak the language" to all stakeholders
- Excellent ability to multitask and prioritize work in order to meet deadlines
- Experience working and/or auditing within an SAP environment
- Experience in the utility industry

**Removal Date**

07-Feb-2016  **Position closes Sunday, 7 February 2016**

Apply to job(s)  Send to a friend  Save to cart
LEADING AN AUDIT PROJECT

SPEAKER · LEITA HART-FANTA, CPA, CGFM, CGAP

As the lead on an audit project, you are no longer just a technician, but a teacher, a coach, and a manager. In this two-day course, learn how to keep a handle on project quality, scope, and resources while communicating clearly with stakeholders. We will also cover how to develop your staff and enhance your skills as a servant leader.

OBJECTIVES:

- Create master plans that keep your audit on track
- Schedule tasks for maximum impact
- Teach new staff key audit skills
- Implement active listening skills to get to the root of performance problems
- Ensure audit quality with the appropriate quality and quantity of evidence

Leita Hart-Fanta, CPA has developed curriculum and led seminars for hundreds of audit shops including shops at Walmart, Schlumberger, Valero, Sandia Labs, the Veteran’s Administration, the University of Texas, the City of San Francisco, and various state legislative auditors and CPA firms. She was named an “Outstanding Presenter” by the Institute of Internal Auditors in 2014. She is the author of over a dozen books on auditing and accounting, including essential audit skills, risk assessment, audit reporting, audit standards, and accounting essentials. She is the founder of Yellowbook-CPE.com, a website that offers self-study courses for auditors. She is currently writing training curriculum for Deloitte and a self-study book on internal controls. She lives with her fishing obsessed husband and two beautiful tween daughters in Austin, Texas.

OFFERED BY THE NORTHERN NEVADA CHAPTER OF THE IIA

WHEN
Feb. 22 - 23, 2016
8am – 5pm

WHERE
IGT
9295 Prototype Dr.
Reno NV 89521
Wisdom World and Learning Lounge

EARLY BIRD PRICING (ON OR BEFORE JAN. 22)
$325 MEMBERS
$350 NON-MEMBERS

REGULAR PRICING
$400 MEMBERS
$425 NON-MEMBERS

CPE CREDIT
16 HOURS
Top Internal Audit Courses Offered in Los Angeles

Developed and facilitated by seasoned internal audit professionals, IIA Seminars courses will provide you with the skills you need to drive results:

When: Feb. 23-26, 2015
Where: Los Angeles, California. MicroTek Training Facility

For more information and registration on the courses offered, click on course name below. To register, look for the Los Angeles listing on the right side of the Course Description page and click on Register.

<table>
<thead>
<tr>
<th>Financial Auditing for Internal Auditors</th>
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<tbody>
<tr>
<td>Learn how key business processes relate to financial statements, as well as the impact of technology on financial auditing.</td>
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<tr>
<th>Auditor-in-charge Tools and Techniques</th>
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</thead>
<tbody>
<tr>
<td>Recently promoted auditors-in-charge those assuming the role or seeking a refresher, will learn the organizational, time management and problem solving skills necessary to manage a successful team.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Beginning Auditor Tools and Techniques</th>
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<tbody>
<tr>
<td>New auditors and non-auditors with internal control responsibilities can learn the ins-and-outs of an audit from beginning to end.</td>
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<thead>
<tr>
<th>Audit Report Writing</th>
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<tbody>
<tr>
<td>This hands-on course focuses on the organization and structure of audit reports, and includes case study activities for practicing the basics of audit report writing.</td>
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<tr>
<th>Operational Auditing: Influencing Positive Change</th>
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</thead>
<tbody>
<tr>
<td>Post-global economic crisis, companies are reshaping strategies to achieve sustainable growth. This in turn gives internal auditors an opportunity to play an important role well beyond the realm of money, compliance, and traditional internal controls.</td>
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</table>

<table>
<thead>
<tr>
<th>CIA Learning System Prep Course, Instructor-led Course</th>
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</table>
| **Part 1** – 1 Day Course  
**Part 2** – 1 Day Course  
**Part 3** – 2 Day Course |
| High-level introductions and overviews of the topics covered within each element of the three-part CIA exam. |

<table>
<thead>
<tr>
<th>The Effective Auditor: Understanding and Applying Emotional Intelligence</th>
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<tbody>
<tr>
<td>Learn to improve your effectiveness in dealing with others by enhancing your emotional intelligence.</td>
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<table>
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<tr>
<th>Essential Skills for Today’s Internal Auditor</th>
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</thead>
<tbody>
<tr>
<td>Designed for experienced internal auditors (more than 1 and less than 5 years’ experience) who are interested in developing the essential skills needed to go “beyond the basics”</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Auditing Investment Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment audit assignments present specific challenges and require specialized skills. This course provides the tools to conduct or manage an investment audit with confidence.</td>
</tr>
</tbody>
</table>
The Directors Roundtable Institute Invites You to Attend a Program
For Boards of Directors & Their Advisors

A WORLD CONFERENCE ON DEFENDING DIRECTORS, C-SUITES & CORPORATIONS FROM LIABILITY:
Individual Accountability for Corporate Wrongdoing

Tuesday, March 1, 2016, 8:30 – 10:30 a.m. (8:00 a.m. Registration)
The Olympic Club, 524 Post Street, San Francisco

There is no fee to attend and continental breakfast will be served.
Two hours of California MCLE credit will be provided.

Directors, C-Suite executives, in-house counsel, and corporations are increasingly facing more frequent litigation and government investigations, including bet-the-company lawsuits and criminal actions. The opposition ranges from government agencies to shareholders, customers, and other businesses.

In addition, the Department of Justice (“DOJ”) has recently issued major new policies via the so-called “Yates Memo” that intensify individual accountability for corporate wrongdoing. Of particular note, two mandates in the Yates Memo provide:

- In order to qualify for any cooperation credit, corporations must provide to the DOJ all relevant facts relating to the individuals involved in the corporation’s alleged misconduct.
- Absent extraordinary circumstance or approved departmental policy, the DOJ will not release culpable individuals from civil or criminal liability even after resolving a matter with a corporation.

Our panel of Distinguished Speakers will share with you their insights as to the Yates Memo and how corporate leaders can minimize liability risks for themselves and their companies in light of the expanding attention on corporate and individual misconduct. Parallel events will be held in U.S. and other cities worldwide.

DISTINGUISHED SPEAKERS

David Callaway  Assistant United States Attorney and Chief of the Criminal Division, Northern District of California

Matthew Jacobs  Partner, Vinson & Elkins LLP
  Government Investigations & White Collar Criminal Defense

Juan González III  Principal, KPMG LLP
  Forensic Advisory Services

Dana Kopper  Managing Director, Lockton Companies, LLC
  Directors & Officers’ Liability, Governance Risk Management Group

Michael Charlson (Moderator)  Partner, Vinson & Elkins LLP
  Shareholder Litigation & Enforcement

REGISTRATION: To register, log on to our Website www.directorsroundtable.com and click on "Current Events and Registration". To contact us, call Karen Todd at (727) 493-2067 or e-mail Jack Friedman, Chairman of the Directors Roundtable, at karen.f.todd@gmail.com.

The Directors Roundtable Institute is a not-for-profit organization that organizes worldwide programming for Directors and their advisors. Directors Roundtable is a State Bar of California approved MCLE provider. This activity has been approved for 2.0 hours of general MCLE credit.
INSTITUTE OF INTERNAL AUDITORS (IIA)
IIA Sacramento Chapter Member Appreciation Event &
Student Networking Mixer

**Date:** April 7, 2016  **Where:** Sleep Train Arena

**What:** Dinner reception in West Lounge, followed by:

*Sacramento Kings vs. Minnesota Timberwolves* basketball game

*$60 per person* (Includes dinner and game ticket)

Sacramento IIA Members & Business Administration Students:

**FREE**

Please Note: a REFUNDABLE deposit is required at time of registration for all participants.

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**Email** IIA Sacramento Chapter Secretary Scott Ohara
for more information at: sohara@sco.ca.gov

**Note:** There is limited attendance for this event.
Institute of Internal Auditors (IIA) North America West Region District #3 – Sacramento Chapter Conference Committee (CC) Organization Chart

Conference Committee Co-Chairs (CCC)
Gigi Gillen and Lynn Bashaw
- Coordinates Conference Committee Responsibilities
- Reporting and Regional Conference Committee (RCC) Presentations
- Primary Interface with the West District #3 Presidents, the Chapter Board of Governors, and the IIA Headquarters (HQ) and RCC

### Seven (7) Sub-Committees (CCSC)

<table>
<thead>
<tr>
<th>Program</th>
<th>Conference Experience</th>
<th>Sponsorship &amp; Exhibitors</th>
<th>Marketing Co-Chairs</th>
<th>Registration</th>
<th>Finance</th>
<th>Volunteer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Co-Chairs (PGC): Mabel Lun</td>
<td>Co-Chairs (CEC): Victoria Terry (Sacramento Chapter)</td>
<td>Co-Chairs (SAEC): Kevin Shaw (Northern Nevada Chapter)</td>
<td>Co-Chairs (MKC): Lan Ho Gurbinder Dhillon</td>
<td>Co-Chairs (RGC): Christian Okoye Liza Leynes</td>
<td>Co-Chairs (VLC): Farishta Ahrary</td>
<td></td>
</tr>
</tbody>
</table>
- General Session Speakers
- Concurrent Session Speakers
- Certified Internal Auditor (CIA) Review Track
- Chief Audit Executive (CAE) Roundtable
- Pre & Post Workshops
- Speaker Agreements
- All other Speaker Documents
- Develop travel and Speaker related budget
- Develops conference experience and coordinates with the venue/facility liaison
- CAE support letters
- Develop the Colors/Theme
- Opening Session
- Innovative ideas
- Works with CCC and IIA to select venue and food choices
- Coordinates evening social reception
- Coordinates social activities outside of the conference
- Works with the 7 CCSC on venue/theme requirements and related budget
- Identify local Sponsorship leads
- Identify local Exhibitor leads
- Develop Sponsorship and Exhibitor Brochure
- Coordinates with the CEC and CCC on Sponsorship and Exhibitor venue
- Develops the Sponsorship and Exhibitor Revenue and related expenses for budget
- Approve Marketing Timeline and Marketing items
- Verify tile ads are on the appropriate websites
- Organize level marketing including calling/chapter visits
- Reviews Registration Reports and reconciles with registration revenues
- Manages/Approves any Accounts Receivables
- Develops Conference Budget
- Develops Monthly Budget to Actual Reporting
- Reviews Expenditures
- Arranges for Final Audit of Revenues and Expenses
- Completes Minutes for all CC Meetings
- Develops and Tracks open Action Items of the CC Meetings held
- Reviews all documents submitted by the 7 sub-committees and the CCC
- Manages volunteer and volunteer training

Attention IIA Members: The IIA Sacramento Chapter is looking to host a District Conference in September 2016 in Napa Valley. We need your help in making this a successful conference to showcase what Sacramento auditors can do. We need volunteers to help with developing the educational program events, conference experience, sponsorships and exhibitions, registration and front desk, marketing, and volunteer assistance. This is a momentum endeavor and we need everyone’s help to make it success. The next page outlines the committees and the help we need. If interested please contact Gigi Gillen at iiasacramento@gmail.com.
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 or call 1-877-442-2425.

---

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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