President's Message

Hello Sacramento Auditors! I hope everyone is doing well this month and everyone is ready for a couple of busy months due to the holidays.

I want to take some time to let everyone know some of the things that the IIA does outside of providing training. The IIA is much larger than that.

The IIA is a global organization. The IIA has thousands of members in countries around the world. As a global organization, we have more than 180,000 members in over 170 countries & territories; 105 Institutes outside North America; and 161 Chapters in the United States, Canada, including 8 countries in the Caribbean, Guyana and Bermuda. Besides providing training and helping out the chapters, the IIA does a lot for the Internal Audit profession. This includes creating the Standards or the International Professional Practices Framework (IPPF) for the Internal Audit profession.

The IIA also provides resources, training materials, books, and guidance to assist organizations and internal auditors everywhere through the IIA Research Foundation. The IIA helps students to learn about internal auditing through the Internal Auditing Education Partnership (IAEP) or Academic Relations programs. The IIA provides Quality Assurance programs, the Audit Executive Center for Chief Audit Executives, and specialty services for Governmental Auditors, Financial Services and Gaming auditors. The IIA has big plans to expand these services as well.

The IIA is the voice of our profession. The IIA has taken on a greater role in advocating for the profession by going to our representatives in Washington DC to have a seat at the table. In order to have a strong voice, the IIA has several short term and long term goals it wants to achieve in the future to include the following:

Short-term and Medium-term Goals
- Introduce The IIA to policymakers and regulators
- Become a trusted source of information
- Participate in the dialogue regarding good governance, risk management, and internal controls

(continued onto next page)
Long-term Goals:
- Be the primary voice for the internal auditing profession
- Recognition of The IIA’s standards in legislation and/or regulation

In order to help reach these goals the IIA staff had over 100 visits with policymakers, regulators, and relevant stakeholders (of that total, 44 meetings were held with Congressional Staff members and/or Members of Congress). As you can see, the IIA is very active in making your voice heard as internal auditors.

Here in Sacramento Internal Audit Leaders can be heard. As your chapter president, I visit various organizations to let people know about the IIA. I recently attended the Sacramento Chapter ISACA Social Event and promoted the IIA and our events (see photograph). I am also willing to make a presentation to any Sacramento audit organization to tell what the IIA can do for you.

As a chapter we have big plans to be more involved in Academic Relations and in doing Advocacy. Our two committees are working hard to get the word out to students and others about what is Internal Auditing. Even if you only attend a program, you can help by letting others know what you have learned in chapter programs and training. Take the next step and invite a co-worker to a future IIA event. Opportunities in Sacramento are incredible and the Sacramento chapter is among the best. I hope to see you at the next chapter event, and do not be shy and say “Hi” to me.

Kevin Shaw, Chapter President

Happy Thanksgiving
## Calendar of Events

**Institute of Internal Auditors**  
Sacramento Chapter

### 2015 - 2016 Monthly Chapter Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 November 2015</td>
<td>CAE Roundtable; VSP HQ2 3188 Zinfandel Drive, Rancho Cordova CA 95670</td>
<td>CAE Roundtable; VSP HQ2 3188 Zinfandel Drive, Rancho Cordova CA 95670</td>
</tr>
<tr>
<td>13 January 2016</td>
<td>Performance Audits; VSP HQ in Rancho Cordova</td>
<td>Performance Audits; VSP HQ in Rancho Cordova</td>
</tr>
<tr>
<td>24 February 2016</td>
<td>Construction Contracts Oversight for New Kings Arena</td>
<td>Construction Contracts Oversight for New Kings Arena</td>
</tr>
<tr>
<td>15 March 2016</td>
<td>ACFE Joint; VSP HQ in Rancho Cordova</td>
<td>ACFE Joint; VSP HQ in Rancho Cordova</td>
</tr>
<tr>
<td>26 April 2016</td>
<td>ISACA Joint; VSP HQ in Rancho Cordova</td>
<td>ISACA Joint; VSP HQ in Rancho Cordova</td>
</tr>
<tr>
<td>11 May 2016</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

For questions or comments, please contact the **VP of Programs** at *IIAsacramento@gmail.com*.
## 2015 - 2016 Seminar Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Seminar Title</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 11, 2015</td>
<td><strong>Audit Dashboard Development Seminar</strong></td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>January 26, 2016</td>
<td><strong>Enterprise Risk Management (ERM) Seminar</strong></td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>February 9, 2016</td>
<td><strong>IT Topic (to be updated) Seminar</strong></td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>March 29, 2016</td>
<td><strong>Essential Soft Skills for a High-performing Internal Audit Function Seminar</strong></td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
<tr>
<td>May 24, 2016</td>
<td><strong>IT General Controls Seminar</strong></td>
<td>VSP HQ—HQ 2 (3188 Zinfandel Drive, Rancho Cordova CA)</td>
</tr>
</tbody>
</table>

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## Calendar of Events

### IIA Regional Chapter Events

<table>
<thead>
<tr>
<th>Date / Time</th>
<th>Location</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>San Jose Chapter</strong></td>
<td>November 4 2015</td>
<td>Biltmore Hotel Santa Clara CA</td>
</tr>
<tr>
<td><strong>Northern CA East Bay Chapter (NCEB)</strong></td>
<td>November 12 2015 2 PM to 4:00 PM</td>
<td>2501 Alcosta Blvd San Ramon CA</td>
</tr>
<tr>
<td><strong>San Francisco Chapter</strong></td>
<td>December 16 2015 11 AM to 2 PM</td>
<td>W Hotel 181 Third Street San Francisco 94103</td>
</tr>
</tbody>
</table>

https://chapters.theiia.org/san-jose/Pages/default.aspx
Register at: https://chapters.theiia.org/northern-california-east-bay/Pages/default.aspx
Register at: https://chapters.theiia.org/san-francisco/Events/Pages/default.aspx
4 Ways to Help Accounting and Finance Employees
Stay Up-To-Date with Technology

Technology keeps evolving, which means keeping the team up to date with changes can be difficult for some finance managers. In a Robert Half Management Resources survey of CFOs, keeping pace with changing technology was the top response when executives were asked about the biggest challenge facing their teams.

Tech tools such as enterprise resource planning (ERP) and big data systems are a critical part of modern accounting and finance departments, making it vital for your team to be comfortable working with these systems. Here are some ways to help your employees grow their tech skills.

1. Start with an assessment
Find out what technical skills and knowledge your team members already have and compare them to your needs. You may find that they have expertise not currently being used but that could come in handy when the need arises.

2. Support education
Many accounting and finance employees are happy to pursue continuing education if they receive encouragement and support from their employer. Give them time to get extra technical training and reimburse them for costs upon successful completion of the program.

Here are some technology training options your team may find helpful:

- Certification programs, such as those from SAP or Oracle
- Courses at a local community college or university
- Vendor-provided training programs
- Conferences and other off-site events
- “Lunch-and-learn” seminars and other in-house training opportunities
- Webinars and online courses

3. Mentoring
Establishing mentoring relationships between select staff members and tech-savvy employees is often beneficial. These mentors can be experienced accounting and finance specialists or members of the IT department. A good working relationship with your organization’s CIO can be helpful in identifying the best mentors for your team. Another productive relationship is reverse mentoring, which gives an experienced employee the chance to learn from a junior colleague who may be more savvy about communication via social media. However, beware of reinforcing stereotypes. Less-tenured employees can offer more than just technology expertise; they also bring different perspectives on the world and different approaches to problem-solving the rest of the team may not be familiar with.

4. Give them a chance to grow
Many accounting and finance professionals have not expanded their knowledge of technology simply because they have not had an opportunity to do so. With their daily workload, there isn’t much time left over to stay current with new technology. It’s up to you to make this a priority. Talk to your team and discover who would like to help with a tech initiative, such as migrating to a cloud service or implementing or upgrading an ERP system.

Your support is the critical ingredient to helping employees stay current with new and evolving technology. Those who have the desire and aptitude, in particular, can benefit from your help and direction.

You might find this Robert Half infographic timeline of tech milestones helpful when encouraging personnel to consider a broader technological orientation.

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.
Items of Interest to The IIA Membership

Just a Reminder . . . IIA CPE reporting is on a calendar year basis; IIA members should report their CPE credits by end of December 2015.

Upcoming eSeminar Courses

<table>
<thead>
<tr>
<th>Date</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>Nov. 2–11</td>
<td>Operational Auditing: Influencing Positive Change</td>
</tr>
<tr>
<td>Nov. 2–20</td>
<td>CIA Learning System Comprehensive Instructor-led Course- Part 1</td>
</tr>
<tr>
<td>Nov. 5</td>
<td>ACGA Virtual Symposium: ERM in the Public Sector*</td>
</tr>
<tr>
<td>Nov. 6</td>
<td>Financial Services Audit Center eWorkshop: Financial Services IT Auditing</td>
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<tr>
<td>Nov. 16–17</td>
<td>Sold Out! Data Analysis for Internal Auditors</td>
</tr>
<tr>
<td>Nov. 30–Dec. 9</td>
<td>Performing an Effective Quality Assessment</td>
</tr>
<tr>
<td>Dec. 1–3</td>
<td>ACGA eWorkshop: Fraud and Abuse: What is it to You?*</td>
</tr>
<tr>
<td>Dec. 1–4</td>
<td>New! Enterprise Risk Management: Elements of the Process</td>
</tr>
<tr>
<td>Dec. 4–7</td>
<td>Sold Out! Data Analysis for Internal Auditors</td>
</tr>
<tr>
<td>Dec. 7–16</td>
<td>Sold Out! Assessing Risk: Ensuring Internal Audit’s Value</td>
</tr>
<tr>
<td>Dec. 8–17</td>
<td>Lean Six Sigma for Internal Audit Fieldwork</td>
</tr>
<tr>
<td>Dec. 8–17</td>
<td>Audit Report Writing</td>
</tr>
<tr>
<td>Dec. 14–16</td>
<td>Operational Auditing: Evaluating Procurement and Sourcing</td>
</tr>
<tr>
<td>Nov. 3</td>
<td>Financial Services Audit Center Virtual Symposium: AML</td>
</tr>
<tr>
<td>Nov. 17</td>
<td>Members-only Webinar: Measuring IA Value and Performance</td>
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<tr>
<td>Dec. 3</td>
<td>Financial Services Audit Center Webinar: Looking Ahead: Regulatory Hot Topics for the Financial Services Industry</td>
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* Offered by The IIA’s American Center for Government Auditing (ACGA). Membership not required to register.

Free Members-only Webinars
Earn CPE Credits

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* This free event is open to IIA members and nonmembers.

https://na.theiia.org/training/eLearning/Pages/eLearning.aspx?spMailingID=12381256&spUserID=Njl1NTAxMDA1MzI3S1&spJobID=603891854&spReportId=NjAzODkxODU0S0
VSP food service competes with Mom’s home cooking! Oh, my.

October’s CPE on interviewing skills in difficult circumstances

Send news items and photos for the Chapter newsletter to: BORN2AUDIT@gmail.com
The City of Oakland - Office of the City Auditor
Is hiring!

As this newsletter goes to press, the Office of the City Auditor is finalizing its job announcement for an Audit Manager.

The Audit Manager will have experience investigating allegations of fraud, waste & abuse of business resources, as well as experience managing performance or operational audits.

A certification is required (CIA, CFE, CPA, CISA, etc.).

Announcement will be posted on 9 November 2015.

Meanwhile, contact the CityAuditor@oaklandnet.com to be alerted when the position is posted and the link to the online application is available.

The City of Oakland is part of the CalPERS retirement system.
Senior Internal Auditor
Golden 1 - Operations Center-0099
Administration
Full-time

Senior Internal Auditor-4223

GENERAL DESCRIPTION:

Under the direction of Internal Audit management conducts operational, financial, information technology, and compliance internal audits and consultations. Acts as Lead to Internal Audit staff to coordinate and support team efforts in different audit initiatives and engagements. Seeks to obtain reasonable assurance that entity functional processes have adequate internal controls. Leads the planning and performance of assigned audits to provide all levels of management and the Supervisory Committee with independent analysis, evaluations and recommendations.

TASKS, DUTIES, FUNCTIONS:

1. Lead risk based internal audits, compliance reviews, and consultations in assigned area and oversees preparation of audit program to ensure appropriate audit coverage of critical activities.

2. Lead assigned staff to ensure timely, accurate, and complete risk/control conclusions, workpaper, and reports are in accordance with department procedures and expectations.

3. Plan and schedule audit engagement to deliver timely and accurate results.

4. Maintain a thorough understanding of state and federal laws and regulations related to credit union compliance including bank secrecy and anti-money laundering laws appropriate to the position.

5. Perform detailed audit tasks, document the results, and report to management regarding the adequacy of internal controls.

6. Identify internal control weaknesses, develop collaborative audit recommendations and draft audit reports under minimal supervision.

7. Provide independent evaluations of operational, financial, information technology, and compliance internal controls, policies, and procedures.

8. Perform and coordinate follow-up audits to determine if management has taken action to mitigate risks identified.

9. Participate in new project planning and development on an advisory basis to assist in ensuring that adequate controls are designed into processes and procedures during development.

10. Provides leadership to the audit team in the application of audit methodologies and risk assessment. Provides feedback to Internal Audit management of team/staff work performance.

11. Develop client relationships.

12. Participate in fraud and special investigations as necessary.

13. Assist external auditors in their annual review of operations and systems to facilitate and reduce the costs of their audit coverage.

14. Ability to travel 20% annually. Travel as necessary to various out-of-town locations. At times, before and after hours travel may be necessary.

15. Perform other functions, as assigned.

PHYSICAL SKILLS, ABILITIES, AND EXERTION UTILIZED IN THE PERFORMANCE OF THESE
TASKS:

1. Effective oral and written communication skills to complete audit reports and analysis and to make oral presentations to the Supervisory Committee, Management, and staff.

ORGANIZATIONAL CONTACTS & RELATIONSHIPS:

1. INTERNAL: All levels from Senior Vice President to staff, and the Supervisory Committee.

2. EXTERNAL: External auditors, peer groups.

QUALIFICATIONS:

1. EDUCATION: Bachelor's degree (BA/BS) in Finance, Business Administration, Accounting, or acceptable equivalent from four-year college or university. Certified Internal Auditor (CIA) preferred. (Pursuit of CIA, Certified Internal Systems Auditor, Certified Financial Services Auditor or equivalent is required.)

2. EXPERIENCE: Minimum of 5 to 7 years of progressive audit experience, or other auditing work within a financial institution, or equivalent combination of education and experience. At least 5 years as an internal auditor, or equivalent. Banking, Credit Union, or other Financial Services industry experience desired.

3. KNOWLEDGE/SKILLS: Familiarity with COSO, International Standards of the Professional Practice of Internal Auditing & Practice Advisories, risk-based auditing theory techniques and procedures; accounting theory and methods; management and organizational principles; statistical methods. Strong oral and written communication skills, analytical skills, mathematical aptitude, and interpersonal skills. Familiarity with ACL desired. Ability to lead a staff in a teamwork environment.

PHYSICAL REQUIREMENTS:

a) Prolonged sitting throughout the workday.

b) Frequent use of personal computer to prepare and analyze Audit data. Must possess sufficient manual dexterity to skillfully operate an online computer terminal and other standard office equipment, including adding machine, personal computer, facsimile machine and telephone.

c) Occasional travel to local and statewide Golden 1 branches by car or public conveyance to perform audits.

d) Corrected vision in normal range.

LICENSES/CERTIFICATIONS:

Certified Internal Auditor (CIA) preferred. (Pursuit of CIA, Certified Internal Systems Auditor, Certified Financial Services Auditor or equivalent is required. Possession of a valid California driver's license is desirable but not essential.)
Staff Internal Auditor
Golden 1 - Operations Center-0099
Administration
Full-time

Staff Internal Auditor I-4214

GENERAL DESCRIPTION:
Assists with operational, financial, information technology, and compliance internal audits and consultations. Seeks to obtain reasonable assurance that entity functional processes have adequate internal controls. Also assists in planning and performance of assigned audits to provide all levels of management and the Supervisory Committee with independent analysis, evaluations and recommendations.

TASKS, DUTIES, FUNCTIONS:
1. Assist with risk-based internal audits, compliance reviews and consultations in assigned area and prepares draft audit program to ensure appropriate audit coverage of critical activities, under supervision.
2. Perform detailed audit tasks, document the results, and report to management regarding the adequacy of internal controls, under supervision.
3. Maintain a thorough understanding of state and federal laws and regulations related to credit union compliance including bank secrecy and anti-money laundering laws appropriate to the position.
4. Identify internal control weaknesses, develop collaborative audit recommendations and draft audit reports, under supervision.
5. Provide independent evaluations of operational and financial controls, policies, and procedures.
6. Perform and coordinate follow-up audits to determine if management has taken action to mitigate risks identified.
7. Prepare work papers, observations and reports following department standards under supervision.
8. Develop client relationships.

Go to the Golden 1 website to apply for either position:
9. Participate in fraud and special investigations as necessary.

10. Assist external auditors in their annual review of operations and systems.

11. Ability to travel 20% annually. Travel as necessary to various out-of-town locations. At times, before and after hours travel may be necessary.

12. Perform other functions, as assigned.

PHYSICAL SKILLS, ABILITIES, AND EXERTION UTILIZED IN THE PERFORMANCE OF THESE TASKS:

1. Frequent use of personal computer to prepare and analyze audit data.

2. Effective oral and written communication skills to complete audit reports and analysis and to make oral presentations to the Supervisory Committee, Management, and staff.

ORGANIZATIONAL CONTACTS & RELATIONSHIPS:

1. INTERNAL: All levels from Senior Vice President to staff, and the Supervisory Committee

2. EXTERNAL: External auditors, peer groups.

QUALIFICATIONS:

1. EDUCATION: Bachelor's degree (BA/BS) in Finance, Business Administration, Accounting, or acceptable equivalent from four-year college or university (or equivalent work experience). Certified Internal Auditor (CIA) preferred. (Pursuit of CIA, Certified Internal Systems Auditor, Certified Financial Services Auditor or equivalent is recommended.)

2. EXPERIENCE: Up to 3 years of progressive audit experience, or other audit work within a financial institution, or equivalent combination of education and experience. At least 2 years as an internal auditor, or equivalent preferred. Banking, Credit Union, or other Financial Services industry experience desired.

3. KNOWLEDGE/SKILLS: Familiarity with COSO, International Standards of the Professional Practice of Internal Auditing & Practice Advisories, risk-based auditing theory techniques and procedures; accounting theory and methods; management and organizational principles; statistical methods. Strong oral and written communication skills, analytical skills, mathematical aptitude, and interpersonal skills. Familiarity with ACL desired. Ability to work in a team environment.

PHYSICAL REQUIREMENTS

a) Prolonged sitting throughout the workday.
b) Travel to local and statewide Golden 1 branches and other locations by car or public conveyance to perform audits.

c) Frequent use of personal computer to prepare and analyze Audit data. Must possess sufficient manual dexterity to skillfully operate an online computer terminal and other standard office equipment, including adding machine, personal computer, facsimile machine and telephone.

d) Corrected vision in normal range.

LICENSES/CERTIFICATIONS:

Pursuit of CIA, Certified Internal Systems Auditor, Certified Financial Services Auditor or equivalent is recommended. Possession of a valid California driver's license is desirable but not essential.

THIS JOB DESCRIPTION IN NO WAY STATES OR IMPLIES THAT THESE ARE THE ONLY DUTIES TO BE PERFORMED BY THIS EMPLOYEE. HE OR SHE WILL BE REQUIRED TO FOLLOW OTHER INSTRUCTIONS AND TO PERFORM OTHER DUTIES REQUESTED BY HIS OR HER SUPERVISOR THAT ARE WITHIN HIS / HER KNOWLEDGE, SKILL AND ABILITY AS WELL AS HIS / HER MENTAL AND PHYSICAL ABILITIES.
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 Ex-am since 1980.

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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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