February Monthly Chapter Program - Fraud Indicators

Program Overview

Your organization could be losing 5% or more of your annual revenues to fraud and abuse. But can you recognize the indicators of fraud within your company? This session will discuss how to improve your ability to spot and address fraud risks before they result in damage to your organization.

Learning Objectives/Outcomes:
* Improve your ability to assess risks related to fraud.
* Understand the warning signs and indicators of fraud.
* Learn how to better manage fraud risk to your organization.

Program Speaker

James D. Ratley graduated from the University of Texas at Dallas, with a Bachelor's Degree in Business Administration. In 1971, he joined the Dallas Police Department as a police officer.

Mr. Ratley was assigned to several police department divisions including vice, child abuse, and internal affairs. He was a member of numerous department task forces which concentrated on major fraud cases.

(Continue on page 2, see Speaker)

Refund and Complaint Resolution

For more information regarding administrative policies such as complaint and refund, please contact our Program Chair at IIAsacramento@gmail.com. All cancelation notices must be received at least 24 hours prior to the start of the Program. NO REFUNDS WILL BE GRANTED. However, members may attend a future program within one year with the approval of the Program Chair. In case you cannot attend for any unforeseeable last minute reason, you may send a substitute participant with the caveat being the CPE credit can only be awarded to the attendee.
Did you know?

Paying for IIA events has never been easier. The Sacramento Chapter of the IIA accepts credit and debit cards. Payments are completed using the PayPal website or portal. You do not need a PayPal account (however it is easier).

Searching for internal audit help?

Highly skilled and dynamic professional with managerial experience seeks internal audit opportunities in the greater Sacramento area. If consider yourself a world class audit organization, or are on the path to building one, I carry the knowledge and enthusiasm to contribute towards the success of your audit shop and add tremendous value to your organization. To discuss potential opportunities please contact Dave Holbrook at 2bejazzed@att.net

Speaker (Continued from page 1)

In 1986, Mr. Ratley left the police department to join Wells & Associates, a forensic accounting practice, where he was in charge of fraud investigations. He handled investigations regarding internal frauds, conflicts of interest, and litigation support. In 1988, he was named Program Director for the Association of Certified Fraud Examiners and oversaw all aspects of the ACFE’s training and education programs.

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

In 2006, Mr. Ratley was named President of the ACFE. In this role, he works to promote the ACFE to the public and other professional organizations and continues to assist in the development of anti-fraud products and services to meet the needs of ACFE’s members. In addition, he is a member of the ACFE’s faculty, and teaches regularly at workshops and conferences on a variety of fraud-related subjects.

Mr. Ratley was named one of the Top 100 Most Influential People in Accounting by Accounting Today in 2012, with the magazine praising his leadership in a "changing, growing and evolving" accounting landscape. He was selected as one of Security magazine’s Most Influential Security Executives for 2010. This honor is bestowed each year to the top security executives who positively impact the security industry, their organizations, their colleagues and their peers.

Mr. Ratley is a member of the Association of Certified Fraud Examiners, Austin Chapter and a member of the Board of Advisors for the Institute for Bank Director Education. He was also a Visiting Scholar at the University of Nebraska in Lincoln. In addition, he has been certified as a Master Peace Officer by the Texas Commission on Law Enforcement Standards and Education.

http://www.theiia.org/Sacramento

Seminar Overview
Have great auditors that could use some help with their communication skills? Auditors who can communicate effectively are exponentially more effective than auditors who cannot. This full day course will give auditors of all levels an outline of how to optimize their communication skills. This will focus not only on Auditees but all aspects of the Audit, including the Audit Committee and peers.

Objectives
* How to optimize confrontation
* The importance of communication in the role of auditor
* Effective presentation and writing skills
* General Communication Issues
* Written Communications

Registration Instructions
Attendees are required to PRE-PAY by credit card, debit card or PayPal using the button via the Training & Events tab on the Chapter Website at http://www.theiia.org/sacramento. If you must pay by check, please RSVP by clicking the Pay by Check button at bottom of the seminar webpage. After registering on-line, send your completed mail-in registration form to:

The Golden 1 Credit Union
c/o Internal Audit
Department-IIA
P. O. Box 278598
Sacramento, CA 95827

See page 6 for CPE information.

Instructor
Danny M. Goldberg leads the Professional Development Practice at Sunera. Prior to joining Sunera in January 2011, Danny founded SOFT GRC, an advisory services and professional development firm. Danny has over 15 years of audit experience, including five as a CAE/Audit Director at two diverse companies. He has the rare experience of being an integral part/leading the Year One SOX Compliance efforts at three companies in the DFW area. Additionally, he has assisted in leading the establishment of three internal audit/SOX departments.

Quick links
Training & Events
March Seminar Page
Register Me

For questions or comments, please contact VP Seminars Barbara Owens at IIA sacrament@yahoo.com
Did you know that a maximum of 25 CPE hours may be awarded in the participation category in each two year period for participation as an officer or committee member in a professional industry organization related to internal auditing? One CPE hour for each hour of qualifying participation will be awarded.
Upcoming SEMINARS

⇒ Mar 8, 2013 Building effective communications skills - Danny Goldberg
⇒ Apr 19, 2013 Auditing Critical Business Systems Applications - Al Marcella

The IIA's CIA Learning System

The IIA’s CIA Learning System is a comprehensive training course designed to provide chapters, members, and the audit community of professionals with information and tools to master the global CIA exam syllabus. This premier quality program is aligned with the International Professional Practices Framework (IPPF) to ensure you stay current with the global internal auditing profession and are ready for the CIA exam. It combines printed text with online testing tools and online questions. Take advantage of the best prep materials out there by ordering yours today!

Contact Barbara Owens, Vice President Seminars of the IIA Sacramento Chapter, at IIAsacramento@gmail.com for more information.
New Chapter Website

Website focus and Volunteering

Check out the IIA Sacramento Chapter Website at www.theiia.org/sacramento

The website includes information for members to access such as:

- Educational opportunities from the IIA, ISACA, AGA and other Sacramento audit organizations.
- Certification assistance
- Links to social media such as Facebook, Linked in and Twitter.
- Audit Job Opportunities
- Volunteer Opportunities
- Contact information and much more...

We are currently looking for a volunteer to assist the website. Please contact the Webmaster, Kevin Shaw at IIAsacramento@gmail.com.

As announced on the January newsletter, the new IIA Sacramento Chapter Website is now live with a new look and feel. The new website, remaining at http://www.theiia.org/sacramento, will continue to provide access to all the same information for members. The new Sharepoint platform has the same look as the IIA Global site featuring:

⇒ User friendly display of information;
⇒ The development of a comprehensive Training and Events calendar; and
⇒ Enhanced navigation and heightened search functionality.

We hope you like it!!
Congratulations to Bryan Brazil and Melissa Rove (Arzaga), CGAP - Auditor at U.S. Department of Education, who have won the January contest. They are the lucky winners for the free admittance to the February 26th program.

The IIA Sacramento Chapter Social Media contest continues for the month of February! Another two lucky IIA member(s) who decides to follow the IIA Sacramento Chapter on Facebook, Linkedin, or Twitter by February 28th will be chosen for free admittance to the March 26th IIA chapter program!

Please contact David Gray at IIAsacramento@gmail.com.

Chapter Library

New Arrivals! Member’s are now welcome to check out volumes from the new 6th Edition of Sawyer’s Guide for Internal Auditors. The updated edition of Sawyer’s Guide is divided into 3 volumes covering the following areas: Volume 1 - Internal Audit Essentials, Volume 2 - Internal Audit Processes and Methods, Volume 3 - Governance, Risk Management, and Compliance Essentials.

Overdue Items? Please bring your overdue library items to this month’s seminar. If you need more time with the materials, please email your request for an extension.

If you have any questions, please contact Mayra Villalta at IIAsacramento@gmail.com.

Click here for library list.
January Program Pictures

Audit Plan

Development
Save the date!!! - Mark your calendar for this important chapter leader training event: the 2013 Leadership Academy.

Join IIA chapter leaders April 28–30, 2013, at Disney’s Yacht & Beach Club Resorts in Lake Buena Vista (Orlando), Florida, for a fast-paced 2.5 days of exhilarating training, collaboration, and networking at the 2013 Leadership Academy! This is an exclusive event for IIA chapter leaders in the United States, Canada, the Caribbean, Bermuda, and Guyana.

Attendees should keep the following information in mind when making travel arrangements:

Conference start: Sunday, April 28, 2013, at 1:00 p.m. EST.
Conference end: Tuesday, April 30, 2013, at 3:00 p.m. EST.

More details to come. We look forward to seeing you there!

State of the City speech - Please contact Felicity Wood, IIA Sacramento Chapter Government Relations Committee Chair, at IIAsacramento@gmail.com for more information regarding the following free State of the City speech event.

Please join Mayor Kevin Johnson, Sacramento City Councilmembers, the Sacramento Metropolitan Chamber of Commerce and Emcee Mark S. Allen from ‘Good Day Sacramento’ at the:

Mayor’s State of the City 2013 Event: ‘Sacramento Next’

Thursday, February 28, 2013
Sacramento Memorial Auditorium
1515 J Street
5:30 p.m. - 7 p.m.

Doors open at 4:30 p.m. and program begins at 5:30 p.m.
Special performance by Jackie Greene

Order tickets at: www.stateofthecity2013.eventbrite.com

Please bring a can of food for River City Food Bank and the Sacramento Food Bank & Family Services to distribute to needy families in our community.

A free community-wide event for a city that works for everyone.
Safeway Inc., a Fortune 100 Company, is one of the largest food and drug retailers in North America with 1,600+ stores. The Safeway family of brands includes some of the most prominent brands in food retailing, with a growing base of loyal shoppers. Thanks to the professionalism, diversity, spirit and friendliness of our people, we have locations across the U.S. and Canada.

The Internal Audit Department has an opening for a Senior Internal Auditor. This position is located in Pleasanton California.

Key Responsibilities include, but are not limited to:

- Planning – Determine and establish appropriate scope and control objectives for the area under review. Evaluate the systems of control to determine the areas of highest risk. Develop audit plans that utilize allocated hours and resources to address the high-exposure areas within the audit scope.
- Testing – Design and execute audit programs to validate relevant control objectives. Review audit workpapers prepared by staff auditors. Interpret the significance of test results and conclude on the reliability of the systems of control in the area under review. Recommend solutions to problems identified in test work. Define specifications for appropriate computer-assisted audit techniques.
- Reporting – Identify, compile and prioritize issues to be addressed at Audit management review meetings. Conduct meetings with client management to discuss audit/project results. Prepare internal audit reports/presentations.
- Supervision – As Auditor In-Charge, conduct audits/reviews that are average in complexity and risk. Oversee the day-to-day administration of assigned projects including: supervision and training of staff; allocation of budgeted hours among audit functions; recording/monitoring audit efforts and tracking against allocated time budget; and providing staff auditors with technical counseling and direction. Prepare staff evaluations upon completion of assignment.
- Increase technical knowledge and audit skills to perform and review more complex, technical or high risk audits/reviews.
- Enhance skills in internal customer service by maintaining effective relationships with auditees.
- Complete or participate on special projects as assigned, including coordination with external auditors and others as required.
- Local and out-of-town travel required; up to 15%.

Qualifications:

- 4-year college degree in accounting, finance, business, or related field.
- 5 or more year's professional experience in Internal Audit or related field. Supervisory experience a plus.
- CPA or applicable professional certification a plus.
- Working knowledge of auditing techniques and auditing standards.
- Two or more year's professional experience in public accounting preferred.
- Understanding of the risks and controls associated with business processes and ability to identify those risks and controls.
- Experience with ACL or other similar computer assisted auditing tools and techniques.
- Excellent oral and written communication skills.
- Strong interpersonal skills and leadership capabilities.
- Excellent analytical, problem solving and organizational skills.
- Process improvement skills, including process mapping and root cause analysis, a plus.
- Solid time management skills.

Respond to: Interested candidates are encouraged to submit a resume by visiting www.CareersAtSafeway.com and contact Tracy West at 925-469-7285 for more information.

AN EQUAL OPPORTUNITY EMPLOYER

January 21, 2013

REQUISITION #FINC########
Are you seeking a career-enhancing opportunity? If so, we may have exactly what you are looking for! Golden 1 Credit Union is currently recruiting for a Staff Internal Auditor to join our team.

The ideal candidate should have ability, knowledge, and/or practical experience in the following:

- Assisting with risk-based internal audits, compliance reviews and consultations, and the preparation of draft audit programs
- Performing detailed audit tasks, documenting results, and reporting on the adequacy of internal controls
- Maintaining a thorough understanding of state and federal laws and regulations related to credit union compliance, including bank secrecy and anti-money laundering laws
- Identifying internal control weaknesses, developing collaborative audit recommendations, and drafting audit reports
- Providing independent evaluations of operational and financial controls, policies, and procedures
- Performing and coordinating follow-up audits to determine if management has taken action to mitigate identified risks
- Preparing work papers, observations and reports that comply to department standards
- Developing client relationships
- Participating in fraud and special investigations as necessary
- Assisting external auditors in their annual review of operations and systems
- Traveling to various locations 20% of the time

Candidates must meet the following requirements to be considered:

- A bachelor's degree in finance, business administration, accounting, or an acceptable equivalent education from a 4-year college or university

The successful candidate will need to pass a background check and drug screening.

Golden 1 Credit Union is an Equal Opportunity Employer offering excellent benefits including medical, dental, vision, and 401(k).

Please Apply At: The Golden 1 Credit Union
Attention: Ronnie Cobb
Reference Job Code #649
8945 Cal Center Drive
Sacramento, CA 95826
Fax: (916) 363-7198 or use our Online Employment Application.
Some of the Keynote Speakers include:

Madeleine K. Albright
Chair, Albright Stonebridge Group
Chair, Albright Capital Management LLC
United States’ 64th Secretary of State

Tom Peters
One of the Most Influential Business Thinkers of All Time

Diana B. Henriques
Best-selling Author of The Wizard of Lies: Bernie Madoff and the Death of Trust

The IIA’s 2013 International Conference

One World, One Profession, One Destination.
Register prior to Feb. 28, 2013, at an IIA member early registration rate of US $1,395 when you also make your reservation at the official conference hotel.

Keynote speaker spotlight - Madeleine K. Albright: In 1997, Albright was the first female to be appointed U.S. Secretary of State – and at that time was the highest ranking woman in the history of U.S. government. On May 29, 2012 President Obama awarded her the U.S. Medal of Freedom, the nation’s highest civilian honor.

Currently she chairs both a global strategy firm and an investment advisory firm focused on emerging markets; is a professor in the Practice of Diplomacy at Georgetown University School of Foreign Service; chairs the National Democratic Institute for International Affairs and Pew Global Attitudes Project; is president of the Truman Scholarship Foundation; is a member of the U.S. Department of Defense’s Defense Policy Board; and is author of five New York Times best-sellers.

http://www.iia2013ic.org

The IIA’s complimentary Members-Only Webinar Series is available exclusively to you as part of your membership investment. These monthly educational webinars are developed specifically with IIA members in mind.

Register for these upcoming webinar series by clicking on the topic.

* February 19, 2013 Planning Integrated Audits
* March 13, 2013 Three Lines of Defense
* April 10, 2013 Developing the Internal Audit Strategic Plan
* May 8, 2013 Auditing Privacy Risks

Watch Archived Webinars On-demand 24/7 Members-Only Webinar Playback
External Quality Assurance Review Panel Discussion

October 18

Corporate Espionage

In this presentation, Dan Henage will:

* Use live hacking demonstrations and videos to show how corporate espionage occurs.
* Explain what happened in some of the largest attacks of all time and how the organizations failed to protect themselves.
* Describe the steps that can be taken to protect against corporate espionage including:
  - Firewalls
  - Training
  - Patching
  - Tracking
  - Testing
  - Encryption
  - Physical Security

Presented by:
Dan Henage CPA, CISSP, Business Advisory Services Manager, Security Specialist, Grant Thornton LLP

Build Your Brand as an Emerging Leader

In this workshop, discover:

* How to identify your ideal career niche.
* How to turn it into a compelling brand statement.
* Cultivate a strong positive reputation for yourself.
* Learn how to communicate your brand to your leaders and engage them in your career development.
* Attract high-profile assignments and roles that make your expertise visible.

Presented by:
Jo Miller, CEO of Women's Leadership Coaching, Inc. and creator of the Women's Leadership Coaching system.
Benefits of Membership

IIA members are entitled to free or specially priced guidance, training, and services. Many of the valuable opportunities available to IIA members are listed below.

- Advocacy
- Audit Career Center
- Bookstore
- Certification
- Guidance
- Knowledge
- Networking
- Partner Savings
- Training

"I'm a member because of the relevancy of educational opportunities and networking opportunities."

Kimberly Phegley, CIA
IIA member since 2000
Nashville, TN, USA

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

Do you have feedback on what you have read or suggestions on future topics? Maybe you are studying for the exam or have recently passed and want to share tactics you used. Email Gleim at iiachapters@gleim.com with your comments.

Melissa Leonard
Gleim Chapter Coordinator
**Newsletter Contribution**

Be a part of the newsletter. Write an article and publish it, with the discretion of editorial changes as needed. Information for inclusion into the monthly newsletter is due to the Editor last week of each month.

Chapter Programs are on the 4th Tuesdays of October through June (except December).

Reservations are due the Friday prior to the meeting. The Newsletter will be posted to our Sacramento Chapter Web site two weeks prior to the reservation deadline at [http://www.theiia.org/sacramento](http://www.theiia.org/sacramento), with an e-mail broadcast being sent to all Chapter members & guests to provide notice of its availability.

For more information, please contact Charlene Ho at IIAsacramento@gmail.com.