November Monthly Chapter Program - Forensic Audit Steps

Program Overview
Various standards place responsibility on auditors to design their audits to provide management with various assurances. But, what if fraud is alleged! Fraud takes on many shapes and it can be difficult to plan for something you aren’t sure about. So how do you do it? How can you identify the types of fraud most likely to be present? How do you determine what techniques give you the greatest chance of finding it? And if fraud actually DOES rear its ugly head, what then?

Program Speaker
Charles (Chuck) Hester, Sr. served as the Western District Inspector General and Audit Manager for the Federal Emergency Management Agency (FEMA) until his retirement in 1995. Chuck is currently an instructor for various organizations, including Graduate School’s Government Audit Training Institute in Washington, DC, and the Pacific Islands Training Institute in Honolulu, HI. Chuck has also taught for the California and Oregon Societies of Certified Public Accountants’ Educational Foundation and for various chapters; the National Association of State Auditors, Comptrollers and Treasurers; various Chapters of the Institute of Internal Auditors; the California Association of State Auditors; and the Association of Government ...
‘Forensic auditing’ covers a broad spectrum of activities, with terminology not strictly defined in regulatory guidance. Generally, the term ‘forensic accounting’ is used to describe the wide range of investigative work which accountants in practice could be asked to perform. The work would normally involve an investigation into the financial affairs of an entity and is often associated with investigations into alleged fraudulent activity. Forensic accounting refers to the whole process of investigating a financial matter, including potentially acting as an expert witness if the fraud comes to trial. Although this article focuses on investigations into alleged frauds, it is important to be aware that forensic accountants could be asked to look into non-fraud situations, such as the settling of monetary disputes in relation to a business closure or matrimonial disputes under insurance claims.

‘forensic auditing’ refers to the specific procedures carried out in order to produce evidence. Audit techniques are used to identify and to gather evidence to prove, for example, how long the fraud has been carried out, and how it was conducted and concealed by the perpetrators. Evidence may also be gathered to support other issues which would be relevant in the event of a court case.

Source: http://www2.accaglobal.com/documents/forensic_auditing.pdf

Accountants’ Education and Research Foundation. In addition, Chuck has served as a Special Consultant for the Asian Development Bank, the Supreme Court of the Republic of Palau and for various CPA firms, including KPMG and Nuñez & Associates. In addition, Chuck has served as the Team Leader or Team Member for External Peer (Quality Control) Reviews for numerous national, state, and local audit agencies.

Chuck is a member of various professional auditing and accounting organizations and has written several articles that have been published in professional journals. Chuck is Certified in Financial Forensics by the AICPA. In California, Chuck currently serves as member of the Qualifications Committee for the California Board of Accountancy. Chuck was also appointed to the State Bar’s Commission on Judicial Nominees Evaluation, the Contra Costa County’s Emergency Medical Care Committee, and the County’s Transportation Authority Citizen’s Advisory Committee. In the past Chuck has served on the Disciplinary Board of the Oregon State Bar and to the Oregon Boards of Geologists, Engineers, and Land Surveyors.

Chuck is the recipient of the Faculty Excellence Award from the Graduate School. Chuck has also received numerous other awards including the Jack Birkholz Leadership Award presented by the Western Intergovernmental Audit Forum and the Education and Training Award presented by the National Association of Government Accountants.
January Seminar

Fraud: Advanced Issues for Auditors


Seminar Overview
Fraud cases surface every day. Management and the public expect that professional auditors are ready, willing and able to tackle these incidents and lead the charge to bring to justice all that commit wrongdoing. This training program focuses entirely on the skills needed by auditors to do just that. The advanced level discussion is applicable to participants interested in stepping up their fraud handling skills to a higher level. This “how-to” course for audit and other fraud professionals will help participants be more effective in their fraud prevention, detection and case handling responsibilities. The agenda builds on programs presented previously to the IIA Sacramento Chapter. Participants should come prepared to share their relevant ideas and experiences.

Instructor
John Hall has 30 years of experience as a consultant, speaker and business owner and in public accounting, internal auditing, and corporate management positions. He is a member of the American Institute of CPAs and the Institute of Internal Auditors. He was chair of the 2003 AICPA National Conference on Fraud. John also helps clients handle incidents of wrongdoing, misconduct and fraud. These services include incident response, preparation and review of fidelity bond insurance claims, coordination with law enforcement and prosecutors, and identification and correction of control failures related to the incident.

Registration Instructions
Attendees are required to PRE-PAY by credit card, debit card or PayPal using the button via the Meetings/Seminar tab on the Chapter Website at http://www.theiia.org/sacramento. If you must pay by check, please RSVP by clicking the Register Me button on top of the seminar webpage. After registering online, 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 5 for CPE information.

Seminar Details
Location: VSP HQ2
3188 Zinfandel Drive
Rancho Cordova, CA 95670
8:00 am – 5:00 pm
**Lunch will be provided**

Member $ 175.00
Non-Member: $ 225.00
Recommended CPE: 8
Prerequisite: None
Program Level: Basic
Field of Study: Mgmt Auditing

Objectives
* How to perform a fraud and the risk-based audit approach
* Leading fraud awareness, prevention and early detection initiatives
* How to detect fraud during audits
* Do’s and don’ts for auditors and others with fraud handling responsibilities
* Documenting a fraud case

Quick links
Meetings/Seminars
Fraud Seminar Page
Register Me

For questions or comments, please contact VP Seminars Barbara Owens at IIAsacramento@gmail.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.

Mail-in Registration Form

Member: $175.00  Non-Member: $225.00

Name__________________________________________________________

Department____________________________________________________

Address________________________________________________________

Phone Number___________________________Email__________________________

***See page 3 for Registration Instructions***

Refund and Complaint Resolution Policy:
For more information regarding administrative policies such as complaint and refund, please contact our Seminar Chair at IIA sacramente-to@gmail.com or 916.657-9089. All cancellation notices must be received at least 24 hours prior to the start of the seminar. NO REFUNDS WILL BE GRANTED UNLESS 24 HOURS NOTICE IS GIVEN. Members may attend a future seminar within one year with the approval of the Seminar Chair.
NASBA
The Sacramento Chapter of the Institute of Internal Auditors is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Welcome New Members

Please welcome the following new Chapter members:

<table>
<thead>
<tr>
<th>Name</th>
<th>Employer</th>
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</thead>
<tbody>
<tr>
<td>Agnieszka Mozdzen</td>
<td>CA Emergency Management Agency</td>
</tr>
<tr>
<td>Amor Caballero</td>
<td>CA Dept. of Motor Vehicles</td>
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<tr>
<td>Jim Ng</td>
<td>Health Net Inc.</td>
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<tr>
<td>Ricky Santos</td>
<td>VSP Vision Care</td>
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<tr>
<td>Aileen Wong</td>
<td>CalPERS</td>
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<tr>
<td>Rachel Stark</td>
<td>CalPERS</td>
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<tr>
<td>John Jacob</td>
<td>CalPERS</td>
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<tr>
<td>Rosalyn Dollesin</td>
<td>CalPERS</td>
</tr>
<tr>
<td>Pamela Taheri</td>
<td>Sacramento Municipal Utility District</td>
</tr>
<tr>
<td>Jack Peterson</td>
<td>CalPERS</td>
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</table>

Chapter Library

Have you ever checked out a book from the Chapter Library? If so, please double check to see if you have returned all library items that you have checked out in the past. The Library is in the process of updating its inventory and would like to collect all overdue items. If you have any questions, please contact Mayra Villalta at IAsacramento@gmail.com.

Click here for library list.
Upcoming SEMINARS

- Jan 18, 2013 Fraud: Advanced Issues for Auditors - John Hall
- Feb 4-5, 2013 Auditing Techniques (2-day course) - Larry Hubbard
- 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.
External Quality Assurance Review Panel Discussion

Internal audit professionals who are interested in the following will want to attend this program:
- An overview of the Institute of Internal Auditors Standards for the Professional Practice of Internal Auditing.
- Implementing new / enhancing existing internal audit processes.
- Maintaining quality and leading internal audit practice.
- Confirmation that you are meeting stakeholder expectations and providing value to your organization.
- Preparing for or considering an external Quality Assessment Review to evaluate conformance with the Standards.
- Becoming a future internal audit leader.

Join a panel comprised of Kristen Barry of Deloitte & Touche, Bonnie Sara of Chevron, Bör戯 Nanton of Clorox, & Theresia Niedos of Bank of the West.

Risk Management Third Party Risk Management

During this presentation, we'll discuss how an effective enterprise risk management program incorporates third-party risk mitigation efforts. At the end of this session, participants will be able to:
- Recognize recent trends in the marketplace related to third-party risk.
- Through a case study approach, identify internal and external challenges to discover, analyze, and assess risk.
- Explore solutions to be implemented in order to achieve a successful proactive program.
- Utilize technology to enhance third party risk management efforts.

Presented by:
Rick Warrens, CPA, CBMA, Principal, Third Party Risk Management, Crowe Horwath LLP

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

What does it take to establish a reputation as a go-to person, expert, or up-and-coming 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.

May Program & Social at Blackhawk Museum

Please join us for another exciting event at the Blackhawk Museum. The Blackhawk Museum was established to ensure that significant automotive treasures blending art, technology, culture and history would be exhibited for public enjoyment and educational enrichment. Blackhawk displays about 50 cars, many of which are on loan from Museum friends in many different parts of the world. Car collectors enjoy sharing their automobiles and Blackhawk has the most dramatic presentation of coachbuilt cars in the world, without exceptions. You won’t want to miss this opportunity to network with your peers, enjoy an exceptional dinner, and hear from our special guest.

Attend all programs this year and receive up to 16 CPE credits*

*The Northern California East Bay Chapter of the Institute of Internal Auditors is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. Sponsoring organizations have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.
To celebrate JA’s classroom volunteers as well as Halloween, this year’s theme was ‘super heroes’. Several participants wore costumes and capes at the event.

Paul Dickey, VP Programs, coordinated a team of five IIA members/bowlers for the IIA Sacramento Chapter. The event accounted for an additional $750 donation to benefit Sacramento’s JA.

Thank you for volunteering to represent the IIA Sacramento Chapter, Bowling Team!

See page 10 for some bowling event photos. The remaining photos are posted on Facebook.

Sacramento Chapter bowling event

JA bowling event

JA facebook

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Lots of the super heroes during the JA’s Super Crazy Bowl on Oct 19, 2012. Thank you again for your support!

In 2005, The IIA signed a Memorandum of Understanding (MOU) with Junior Achievement (JA) Worldwide to partner in support of good governance and strong ethics in the business community.

http://www.theiia.org/sacramento
Congratulations to the following list of individuals on their new certification(s)!

James Cox  Certified Financial Services Auditor (CFSA)
Myriam Arce  Certified Internal Auditor (CIA)
Bryan Brazil  Certified Government Auditing Professional (CGAP)
Jeremy Spencer  Certified Internal Auditor (CIA)
Lynn Bashaw  Certified Internal Auditor (CIA)
Lynn Bashaw  Certification in Risk Management Assurance (CRMA)
Kevin J. Shaw  Certification in Risk Management Assurance (CRMA)
Romulo Luber  Certification in Risk Management Assurance (CRMA)
Melissa Roye  Certified Government Auditing Professional (CGAP)
Donna Lee  Certified Internal Auditor (CIA)
Janiece Pierce  Certification in Risk Management Assurance (CRMA)
Cecilia Watkins  Certified Internal Auditor (CIA)
Caridad Ogata  Certified Government Auditing Professional (CGAP)
Diana E. Thomas  Certified Internal Auditor (CIA)

CRMA PER extended

The Professional Experience Recognition (PER) period for the Certification in Risk Management Assurance (CRMA) has been extended to all North American Members until December 31, 2012!

In order to participate in this extended offer, you must be an active North American member and complete a CRMA application online through our candidate management system (CCMS) before December 31, 2012. You will have until January 31, 2013 to complete your supporting documentation and submit it to the IIA! There is no test for this certification during this period, just an application and qualification statement.

Please visit www.theiia.org and follow the menu to CRMA certifications link, CRMA PER. Please email Michael Martone, Director, Certification Strategic Initiatives at michael.martone@theiia.org if you have questions.

Spread the word, and take advantage of this great members only benefit today if you have not done so yet!

Social Media contest

Congratulations to Jim Cox and Chester LeBeau who have won the October contest. They are the lucky winners free admittance to the November 27th program.

The IIA Sacramento Chapter Social Media contest continues for the month of November! Another two lucky IIA members who decides to follow the IIA Sacramento Chapter on Facebook, Linkedin, or Twitter by November 30th will be chosen for free admittance to the January 22nd IIA chapter program!

Please contact David Gray at IIA sacramentoto@gmail.com.
One World, One Profession, One Destination

One World
Nowhere else in the world will you have an opportunity to participate in an unprecedented number of career-spanning educational sessions (84 sessions in 12 tracks) and FREE pre-conference events with your paid registration, and tap into the genius of globally recognized keynote speakers.

One Profession
Internal auditors from virtually every continent, representing every aspect of the profession, from staff auditors to chief audit executives, will convene for the largest global gathering in celebration of “One Profession.”

One Destination
Conveniently located in the heart of one of the world’s premier travel destinations, the Orlando World Center Marriott Resort and Convention Center offers spectacular and family friendly accommodations — just minutes from Florida’s world-renowned attractions and theme parks.

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.

http://www.iia2013ic.org/

Conference brochure available soon

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.

* November 6, 2012 Building and Maintaining a Robust FCPA Compliance Program
* December 18, 2012 Building a Better Internal Auditor: Key Competencies for 2013 and Beyond

Watch Archived Webinars On-demand 24/7 Members-Only Webinar Playback
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

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

Why Pursue the CIA Certification?

Melissa Leonard
Gleim Chapter Coordinator

As this new chapter year gets started, I want to remind everyone why they need to pass the CIA exam.

First, passing the CIA exam will be a huge personal achievement. It is not easy to study after work and sit through an examination, but once finished, you will feel on top of the world. This positive attitude will be reflected in both your job and your home life. Once you've conquered the first part of the exam, your momentum will carry you through the remaining ones.

Second, it can open professional doors. What if you don't have any experience in internal auditing? Attaining a professional certification shows to potential employers your willingness and determination to succeed. With the high demand for auditors, employers may be willing to hire employees who have no experience if they have the proper educational training and certification. Passing the CIA exam is the best way to open doors to the auditing world.

Third, showing managers your commitment and drive can advance your current job. Being motivated to master a certification, while balancing professional and personal responsibilities, will demonstrate to your supervisors the drive and determination that you possess, not to mention the new skills attained and refined. Even if your employer does not acknowledge your certification directly, they will notice your hard work and effort.

Remember, as a Sacramento Chapter member, you will receive a 20% discount on the Gleim CIA Review materials. Gleim has been helping CIA candidates pass the CIA Exam since its inception in 1980. Contact Melissa to take advantage of this offer or if you have any questions.

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.
PASS THE CIA EXAM!
Less Time. Less Effort.

Significant Discounts for IIA Chapter Members!

Gleim

CIA REVIEW SYSTEM:
• Flexible
• Convenient
• Affordable
• The trusted name in CIA prep for over 30 years

More people pass with Gleim!

Contact Melissa Leonard at:
800.874.5346 Ext. 131
melissa.leonard@gleim.com
gleim.com/cia

SUCCESS GUARANTEED!!
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, 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 IIA sacramento@gmail.com.