January Monthly Chapter Program - Audit Plan Development

Program Overview
Please join the IIA Sacramento Chapter on Tuesday, January 22, 2013. In this session, Drummond Kahn will explore audit planning at both the "macro" (annual plan) and "micro" (audit engagement plan) level, equipping participants with tools and techniques to study and apply risk to their overall and audit-specific plans.

Program Speaker
Drummond Kahn, M.S., CIA, CGFM, CGAP is the Director of Audit Services for the City of Portland. Prior to joining the City in 2005, he served for nearly ten years in Oregon State Government, including roles as Chief of Audit Services for the Oregon Department of Transportation and State Audit Administrator for the Oregon Audits Division. Prior to joining State service in 1995, he served for over five years in the U.S. General Accounting Office, the investigative arm of Congress.

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 FUNDS 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.
Dear Valued Members,

The holiday season is upon us!

I want to take this opportunity to thank you all for your continued support of the Chapter. With your support, our leadership has kept costs down, reached out to the community and continues to work hard to provide you the latest and greatest in educational programs and seminars.

A special thank you to all those who volunteer to make our Chapter so great! The success of our Chapter depends entirely on the active participation of each of its dedicated volunteer members. We are always looking for new volunteers to get involved with our Chapter and support our profession. If you are interested in volunteering, please contact me or any officer or board member of our Chapter.

On behalf of the Board of Directors and our Officers I want to wish you all a safe and happy holiday season.

Rod Ehsani
IIA Sacramento Chapter President

Seasons Greetings
Learning Objectives/Outcomes:

Explore risks in organization as possible audit areas -- specifically:

1. Macro (annual) issues that the audit office plans to cover during the year, and

2. Micro (audit engagement) issues that the audit office plans to address in individual audit programs

3. A key area we'll explore is that given the many risks an organization faces, how the audit function can approach key risks and plan to address them. A central theme will be that with limited resources, auditors need to choose which topics to audit, and within each audit, consider how to spend our limited time for the maximum value and risk reduction to the organization.

See key topics on our website at http://www.theiia.org/Sacramento

Since 1998, Drummond has taught graduate courses in auditing and financial management in the Hatfield School of Government at Portland State University. Since 2000, he has taught graduate courses in auditing in the Lundquist College of Business at the University of Oregon. Since 2003, he has taught a once-a-year graduate course in governance and oversight at Reims Management School (l'Ecole Superieure de Commerce) in France.

Drummond holds a master's degree from the University of Oregon, a bachelor's degree from Whitman College, and completed professional coursework at the U.S. General Accounting Office Training Institute in Washington, D.C., and the Treasury Department's Federal Law Enforcement Training Center in Glynco, Georgia. He holds certificates as a Certified Internal Auditor, Certified Government Financial Manager, and Certified Government Auditing Professional. He is a member of the IIA and AGA, and is past Chair of the IIA Salem Chapter's Government Relations Committee and past President of the AGA's Portland Chapter. He is ALGA's national President for 2012-13.

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).
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 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 8 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
IIA Sacramento Chapter Presents Auditing Techniques on February 4-5th, 2013.

Seminar Overview
This course reviews the various types of audits, workpaper techniques, auditing evidence and testing and reporting of audit issues. This course reviews the International Standards for the Professional Practice of Internal Auditing and the basic tools used by internal auditors.

Objectives
* Expand knowledge of rules of audit evidence, sampling and testing of controls
* Practice writing audit issues using the five elements of an audit finding
* Learn more about the differences between the design and operation of internal controls

Instructor
Larry Hubbard is a professional trainer and consultant with a broad background in accounting, auditing, and finance. He received his MS degree in Computer Science from the University of North Texas and his BS degree in Mathematics from West Texas State University. He now lives in Bethesda, Maryland, and is a Certified Public Accountant, a Certified Internal Auditor, a Certified Information Systems Auditor, and is certified in Control Self-Assessment. Larry’s work experience included Mobil Corporation where he worked as the financial reporting manager, audit manager, and information systems audit supervisor and manager at Ernst & Young specializing in information technology audits.

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 8 for CPE information.

Quick links
Meetings/Seminars
Auditing Techniques Page
Register Me

For questions or comments, please contact VP Seminars Barbara Owens at IIA sacramento@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.

Refund and Complaint Resolution Policy:
For more information regarding administrative policies such as complaint and refund, please contact our Seminar Chair at IIA@Sacramento-fo@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.

Mail-in Registration Form

Member: $175.00  Non-Member: $225.00

Name________________________________________________________

Department____________________________________________________

Address________________________________________________________

Phone Number___________________________Email____________________________________

***See page 4 for Registration Instructions***
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.

***See page 5 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 IIAsacramento.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.

Social Media contest

Congratulations to Rich Gilbert, CIA Senior Internal Auditor at Thunder Valley and Amor Caballero, Auditor at the State of California who have won the November/December contest. They are the lucky winners for the free admittance to the January 22nd program.

The IIA Sacramento Chapter Social Media contest continues for the month of January! Another two lucky IIA member(s) who decides to follow the IIA Sacramento Chapter on Facebook, LinkedIn, or Twitter by January 31st will be chosen for free admittance to the February 26th IIA chapter program!

Please contact David Gray at IIAsacramento@gmail.com.

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 IIAsacramento@gmail.com.

Click here for library list.
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.
November Program Pictures

Prevention and Detection of *Fraud* Through Auditing

Charles W. Hester
CPA/CFF/FCPA/CFS/CGFM
The IIA Sacramento Chapter is looking for one or more individuals to staff the Photographer Committee. Responsibilities include:

- Taking photos at chapter Programs, Seminars, and special events.
- Emailing the photos to the Newsletter Chair for publishing in The Working Papers, the Chapter's monthly newsletter.
- Coordinating with the other photographer(s) to ensure coverage as only one is needed at an event.
- Securing a volunteer if no other photographers are available to cover an event.

As a side note, it’s not necessary to attend an entire Program or Seminar as the photographer can show up at the beginning, take a few photos, and then be on their way.

Please contact Dave Holbrook at 2bejazzed@att.net if you’re interested.

The Chapter Website

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, LinkedIn and Twitter.
- Audit Job Opportunities
- Volunteer Opportunities
- Contact information and much more...

For questions or comments, please contact the Webmaster, Kevin Shaw at IIAsacramento@gmail.com

Chapter Website News

The IIA Sacramento Chapter Website will have a new look and feel in February 2013 to better serve our members!

The IIA has recently updated their global website. If you are having problems logging into the Sacramento Chapter Website, please ensure that you can log-in to the updated IIA website. You might have to update your password with the IIA in order to log-in successfully into our website. Thank you!

Also, we are currently looking for a volunteer to assist the website. Please contact the Webmaster, Kevin Shaw at IIAsacramento@gmail.com.
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].
External Quality Assurance Review Panel Discussion

Risk Management Third Party Risk Management

Corporate Espionage

Build Your Brand as an Emerging Leader

Mobile Device Risk in an Increasingly Connected World

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

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

All programs are $30 for Members/$35 for Non-Members excluding the May Social. The courses in this flyer are being provided as a part of the Northern California East Bay Chapter of the Institute of Internal Auditors Annual Program Schedule. Courses are $30 for Members/$35 Non-members excluding the May Social. For more information regarding complaint resolution and program cancellation policies, please visit the Programs and Seminars section of our website at www.theiia.org/cpe/chapters/index.cfm?chapterid=01

*The Northern California East Bay Chapter of the Institute of Internal Auditors is accredited 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.
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 2013 International Conference

Members-Only Webinar Series
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.

* January 15, 2013
Auditing Social Media

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

What it takes to PASS

Melissa Leonard
Gleim Chapter Coordinator

So you've decided to tackle the CIA exam... now what?

What ingredients come to mind when you think of all the things necessary to be successful on the exam? Some review materials and the thought of carving out some time to study with your ever-so-packed schedule may immediately come to mind. But what about your confidence?

Confidence is crucial in your pursuit of a professional certification. Confidence corresponds with your determination to pass the CIA exam, thus directly affecting your commitment to proper preparation. Your level of commitment also has a symbiotic relationship with your attitude. A positive attitude while preparing for and taking the exam aids retention of information and improves reasoning ability. The best way to develop this positive attitude is through a successful preparation program. Success tends to breed success. All things being equal, individuals with a well-founded expectation of accomplishment will outperform their pessimistic peers.

Remember the story The Little Engine that Could? The train believed it could make it up that massive mountain. It kept saying, "I think I can, I think I can," and as the little engine got closer and closer to the top of the mountain it started shouting, "I know I can, I know I can!"

The result was that the little engine climbed over the mountain. Using this analogy, you are the Little Engine that Could and the CIA exam is the mountain. You must remain committed by having complete confidence in yourself while possessing a positive attitude. Such determination to succeed will help you overcome any treacherous pitfalls and shortcomings that you may encounter on your journey.

The Gleim CIA Review System includes a Personal Counselor (a real live person!) who will help you devise a study plan that is specific to your unique situation. This "study coach" will ensure you establish attainable goals and keep you on "track." They are there every step of the way to provide encouragement, instill confidence, and ensure your success.
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 iia chapters@gleim.com with your comments.
**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.