March Monthly Chapter Program - Internal Audit 2013

Program Overview
Internal Audit 2013 – Emerging Trends and the Outlook Ahead. The profession of internal auditing is changing, and the skills and abilities that served us well in the past may no longer be sufficient to meet the challenges of the future. The IIA’s President and CEO Richard Chambers will share insights gathered by The IIA during recent months on where the profession finds itself in 2013 and what he sees in store for the year ahead.

(Continue on page 2, see Program)

Program Speaker
In his role at the helm of the internal audit profession’s global authority, standard-setter, and educating body, Richard Chambers, CIA, CGAP, CCSA, CRMA is responsible for driving the profession and the many undertakings of The Institute of Internal Auditors (IIA). As a spokesperson for the internal audit profession, Richard is a visible presence on behalf of The IIA’s membership of more than 170,000 in 165 countries. He leverages 36 years of internal audit and related experience to challenge internal auditors to think more deeply about how they view their roles and what they can do within their organizations to build and preserve stakeholder value.

(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.
Learning Objectives/outcomes:

- Recent trends and emerging challenges in internal auditing resources and priorities
- The key imperatives that Chief Audit Executives must address immediately
- New strategies for aligning internal audit with stakeholder’s expectations
- Some long term considerations for internal auditors and their profession
- “Keys” to diagnosing and maintaining continuous alignment with stakeholder expectations

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

Prior to becoming IIA president and CEO, Chambers served as national practice leader in Internal Audit Advisory Services at PricewaterhouseCoopers. From 2001 to 2004, Richard worked at IIA Global Headquarters as vice president overseeing educational programs and products, research, and certification. Richard spent the majority of his early career in public sector auditing. He served as inspector general of the Tennessee Valley Authority; deputy inspector general of the United States Postal Service; and director, US Army Worldwide Internal Review Organization at the Pentagon, as well as various internal audit positions with the US General Accounting Office (now the Government Accountability Office) and the Trust Company Bank in Atlanta, Ga., USA.

Richard serves on the Board of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). His contributions to strong internal controls and effective governance are also evidenced by his experience on the U.S. President’s Council on Integrity and Efficiency, and the Audit Board of the City of Orlando, Fla. Previously, Richard held numerous IIA volunteer leadership positions on The IIA Board of Directors. Richard was conferred the 2010 Frank Greathouse Distinguished Leadership Award from the Association of Government Accountants (AGA).

Richard is a Certified Internal Auditor (CIA), a Certified Government Auditing Professional (CGAP), and a Certified Government Financial Manager (CGFM). He also holds a Certification in Control Self-Assessment (CCSA) and a Certification in Risk Management Assurance (CRMA). He received his Bachelor of Business Administration and Master of Business Administration degrees from Georgia State University, and his Master of Arts degree in International Relations from Salve Regina University. He is a graduate of the U.S. Army War College.

http://www.theiia.org/Sacramento

Seminar Overview
The primary focus of this seminar is on the process of auditing critical business applications, the associated IT infrastructure that supports these applications and the auditor’s role in assessing the internal controls environment in which these applications are designed to function.

Objectives
- Identify application controls and their benefits
- Determine that application input data is accurate, complete, authorized, and correct
- Evaluate whether application data are processed as intended within an acceptable period of time
- Assess application output and stored data for accuracy and completeness
- Establish if a record is maintained to track data processing from input to storage output
- Understand how to perform a risk assessment related to auditing applications
- Develop a sample review program

Instructor
Dr. Al Marcella is an internationally recognized public speaker, researcher, workshop and seminar leader with over 30 years of experience in IT audit, security and assessing internal controls, and an author of numerous articles and 25 books on various IT, audit and security related subjects.

Read more about Dr. Al Marcella on our chapter website at https://chapters.theiia.org/sacramento

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 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 6 for CPE information.
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 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.

http://www.theiia.org/Sacramento

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

⇒ Apr 19, 2013 Auditing Critical Business Systems Applications - Al Marcella

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).

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.
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 IIA Sacramen-to@gmail.com.

7 Attributes of Highly Effective Internal Auditors By Richard Chambers and Paul McDonald. Which of these 7 prized attributes do you possess?

- Integrity
- Relationship Building
- Partnering
- Continuous Learning
- Teamwork
- Communications
- Diversity

Click on the IIA Chapter website to learn more.

Last year, over 500 bowlers from the Sacramento area turned out to have fun, win prizes, and bowl for kids! Crazy themes and costumes make for a creative and unforgettable team-building event. This year’s theme promises to push the boundaries of creativity and craziness.

Junior Achievement is funded almost entirely by private contributions. One hundred percent of proceeds from this event help us to meet the growing demand for JA Programs in the Greater Sacramento Area.

The IIA Sacramento Chapter continues to be a Lane sponsor for this event! More information to come.
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 Sereena Delacuesta, Associate Management Auditor at EDD and Michael Kopecky, Internal Auditor at CAISO, who have won the February contest. They are the lucky winners for the free admittance to the March 26th program.

The IIA Sacramento Chapter Social Media contest continues for the month of March! Another two lucky IIA member(s) who decides to follow the IIA Sacramento Chapter on Facebook, Linkedin, or Twitter by March 31st will be chosen for free admittance to the April 23rd 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:

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.
February Program Pictures

James D. Ratley, CFE
President and CEO
Association of Certified Fraud Examiners

Contact Information:
Telephone: (800) 245-3321
Email: iratley@ACFE.com
LinkedIn: James Ratley
Twitter: @JimRatley

http://www.theiia.org/Sacramento
February Program Pictures

Fraud Indicators for Risk Management Professionals
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](http://www.CareersAtSafeway.com) and contact Tracy West at 925-469-7285 for more information.

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**AN EQUAL OPPORTUNITY EMPLOYER**

January 21, 2013

REQUISITION #FINC######
Job Title: Staff Internal Auditor I
Location: Operations Center, Sacramento
Date Posted: 11/09/2012
Description: 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

http://www.theiia.org/Sacramento
**NORTHERN CALIFORNIA EAST BAY Chapter of the Institute of Internal Auditors**

**Program Calendar 2012 - 2013**

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<td>Chief Audit Executive (CAE) Panel Discussion - Moderated by Kannan Rooney</td>
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<td>10/18/2012</td>
<td>External Quality Assurance Review (QAR) Panel Discussion</td>
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<td>TBA</td>
<td>Join Us for Another Great May Social at the Blackhawk Museum, Danville</td>
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*Recommended Field of Study: Auditing (A), Management Advisory Services (M), Personal Development (PD)*

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**External Quality Assurance Review Panel Discussion**

**OCT 18**

Internal audit professionals who are interested in the following will want to attend this program:

* An overview of the Institute of Internal Audit Standards for the Professional Practice of Internal Auditing.
* Implementing new/enhancing existing internal audit processes.
* Maintaining quality and leading internal audit practices.
* 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, Bror Nanton of Clorex, and Theresa Naito of Bank of the West.

**Risk Management Third Party Risk Management**

**NOV 15**

During this presentation, we'll discuss how an effective enterprise risk management program incorporates third-party risk mitigation efforts. The end of this session, participants will be able to:

* Recognize recent trends in the marketplace related to third-party risks.
* 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 Warren, CIA, CRMA, Principal, Third Party Risk Management, Crowe Horwath LLP

**Triaging an Investigation**

**JAN 17**

Catherine Madrid, CPA, CFE, Partner, Marcus Wong, CPA, CFE, Senior Manager, & Kate Eckhart CPA, CFE, CIRA, Manager, Fraud Investigations and Dispute Resolution, with Ernst & Young, will cover best practices in initial response to alleged wrongdoing.

Learn how to:

* Conduct the initial triage
* Respond to threats to the business or its employees
* Consider reporting obligations
* Organize the investigation
* Conclude and transition to a longer-term project

Joint program from the Financial Women's Association. Join us for a Social at Plate & Vine across the street in the Courceld Hilton.

Location: 1970 Diamond Blvd, Courceld Hilton, Time: 4:00 - 6:00 P.M

Presented by:

Raj Chaudhary, PE, CGCP, CRSP, Principal and National Practice Leader, Security and Privacy, Crowe Horwath LLP

**Corporate Espionage**

**MAR 21**

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**

**APR 18**

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.

**Mobile Device Risk in an Increasingly Connected World**

**FEB 21**

With the proliferation of mobile devices over the last few years, organizations are beginning to feel pressure to ensure they are able to access data and information from any device, including consumer phones and tablets. This is a clear advantage for productivity, but it also brings risks. Sensitive data on mobile devices presents additional risks, as the security of this information may be compromised. This presentation will explore the threats organizations are faced with and the steps they can take to ensure a secure environment.

Presented by:

Raj Chaudhary, PE, CGCP, CRSP, Principal and National Practice Leader, Security and Privacy, Crowe Horwath LLP

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**May Program & Social at Blackhawk Museum**

**MAY 18**

Please join us for another exciting event at the Blackhawk Museum. The Blackhawk Museum was established to ensure that significant automotive treasures, including cars, technology, and culture, are preserved for future generations. Blackhawk displays over 55 cars, many of which are on loan from friends and family. Car collectors enjoy sharing their passions with others. Please join us for an evening of networking and learning about these amazing vehicles.

Presented by:

Jo Miller, CEO of Women's Leadership Coaching, Inc. and creator of the Women's Leadership Coaching System.

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

All programs are $50 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/$25 for 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 http://www.theiia.org/chapters/index.cfm/home/pastcpe.htm

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*The Northern California East Bay Chapter of the Institute of Internal Auditors is a registered as the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education (CPE). Sponsors are bound by NASBA's standards and rules, and in the event of a standard violation, the Executive Committee will act in accordance with the NASBA’s regulations.**

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**PLATINUM CHRONICLE SINCE 2004**
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

Join the IIA

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

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

GLEIM

CHAPTER DISCOUNT

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

Finish Strong

Melissa Leonard
Gleim Chapter Coordinator

In sports, it is not uncommon to hear stories of how successful teams have rallied in the face of adversity behind a player, coach, or motto to stay motivated throughout the season. An example of this is the 2008 University of Florida football team that attributed much of its success to the motto "Finish Strong." Despite an unexpected, early-season setback, this motto permeated the lives of players and coaches on and off the field and "Finished Strong," eventually winning the school’s third national championship. The champions were motivated to:

Finish Strong in the classroom.
Finish Strong in the weight room.
Finish Strong in practice.
Finish Strong on every play.
Finish Strong in every game. Most games are decided in the second half.
Finish Strong every season. Very difficult to win a championship if you lose late.

Candidates preparing for the CIA Exam can take this motto and apply it to their study preparations.

Finish Strong on each practice test.
Finish Strong each day you study. Set a goal and meet it.
Finish Strong with your review. The final days are when you should undertake a cumulative review and focus on your weak areas.
Finish Strong when answering each question on your exam. Put to use the test-taking skills you have learned.
Finish Strong at the exam center. Be in control. You have done everything you can to be adequately prepared to PASS the exam. Remember, there are others who are not as well prepared as you.

This is something that carries over to each of our lives. Finish your day strong by ending it on a positive note. Finish what you have started, and not just for the sake of finishing it, but with the intention of doing the job well.
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 iiachapter@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, 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.