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Hello San Diego IIA Chapter and welcome to the new 2015-2016 Chapter year!

We had a great kick-off to this year on September 9th with an update on the State of the Internal Audit Profession presented by PwC. With September behind us, I wanted to draw your attention to our next event in October – a report writing seminar to be hosted at Bridgepoint Education on October 7, 2015. The seminar is hosted by Danny Goldberg, an internationally recognized speaker on internal audit, accounting and communication skills, and a frequent speaker at IIA events including the Southern California District Conference. Please register today for this event today at our website (<https://chapters.theiia.org/san-diego/Events/Pages/default.aspx>).

We are also privileged to welcome this year the Global Chairman of the IIA – Larry Harrington, CAE of Raytheon, on December 15, 2015. Please mark your calendars and stay tuned for more details to follow. This event is followed during the remainder of the year by seminars in Report Writing, Ethics, Fraud, IT and government.

Keep an eye on the event announcements coming to your inbox, as well as on our website (<https://chapters.theiia.org/san-diego/Pages/default.aspx>) for the up to date registration links. If you do not receive our email communications, please let us know ASAP so we can investigate further.

We continue to appreciate our Corporate Sponsors! If you are interested in hosting an event, please contact Laura Flores at laura.flores@sdcounty.ca.gov

We need you! Your involvement as a volunteer can be tailored to suit your time constraints. Please contact me directly to discuss volunteer opportunities with the Chapter (john.lefter@sharp.com).

John Lefter
President

Upcoming Events

IIA San Diego Chapter

October 2, 2015 – SDSU Meet the Firms

October 7, 2015 – Audit Report Writing

October 29-30, 2015 – ACL 201 Training

November 4, 2015 – IIA Student Night with UCSD

November 18, 2015 – Ethical Leadership

December 15, 2015 – Special event
Larry Harrington
IIA Global Chairman of the Board

January 13, 2016 – Fraud Seminar

February 10, 2016 – Social Event

March 9, 2016 – Government

April 13, 2016 – IIA/ISACA

May 11, 2016 – End of the year awards and recognition

[See all upcoming Chapter Events on the San Diego IIA Chapter Program here:](#)

<https://chapters.theiia.org/san-diego/Events/Pages/default.aspx>

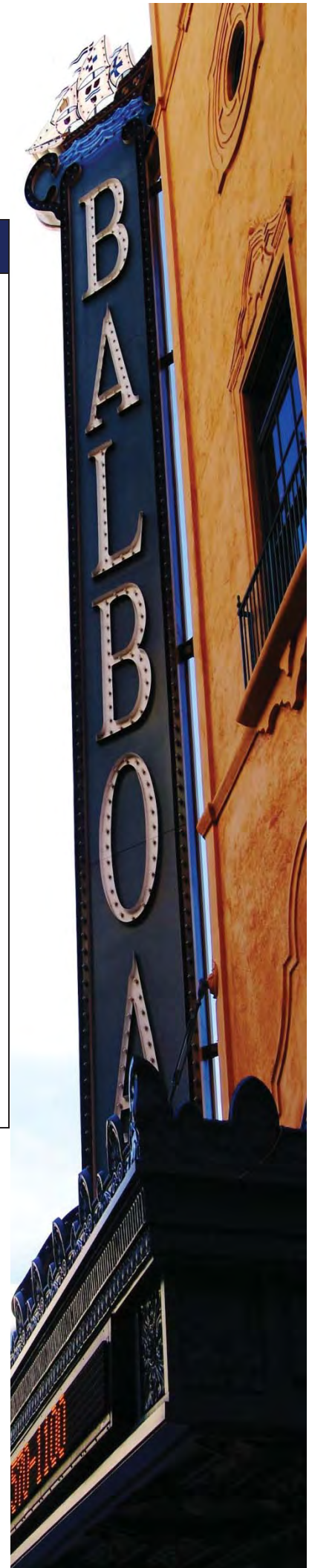
IIA

October 19–21, 2015 - 2015 All Star Conference

November 3-5, 2015 – Super Strategies Conference

November 8–11, 2015 - 2015 Southern Regional Conference

<https://na.theiia.org/training/conferences/Pages/Conferences.aspx>





IIA Members-Only Webinar Series

Financial Statement Fraud

October 20, 2015 1:00–2:00 p.m. ET

This session focuses on internal audit's role in detecting financial statement fraud and how to develop a sustainable process to identify potentially fraudulent schemes. The session will explore elements of common financial misstatements and how to address them with effective risk assessment techniques based on key industry metrics and applicable use of Benford's Law.

Learning Objectives

In this session, participants will:

- Understand changing patterns of financial statement fraud.
- Identify and evaluate financial statement fraud risk factors and industry norms.
- Design internal audit steps to help detect common financial statements and fraud schemes.
- Apply Benford's Law to identify patterns that may indicate fictitious or missing documents.

Course Duration: 1 hour

CPE Hours Available: 1

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: None

Advance Preparation: None

Delivery Format: Internet Group Live

Speaker

Melissa Frazier, CPA, CIA, CRMA

Vice President of Audit and Controls, Comfort Systems USA

Melissa Frazier is Vice President of Audit and Controls for Comfort Systems USA, a NYSE company with commercial heating and air conditioning companies across the country. Frazier has 30 years of experience working in internal and IT audit with international accounting firms and publicly traded companies. She is actively involved with professional organizations and served as president of the Houston CPA Society, and as an officer and member of the Executive Board and Board of Directors of the Texas Society of CPAs. She is a member of the Board of Governors of the Houston Chapter of the IIA where she serves as Chair of the Chapter Governance Task Force. Frazier also serves on the editorial board of Today's CPA. She earned a Bachelors and Masters in Accountancy from the University of Missouri.



Take a Tour of the Audit Executive Center Website!



Your history of strong performance landed you at the top of your profession. Your vision for the future — and your ability to deliver — is what will keep you there. The IIA’s Audit Executive Center gives you the tools, resources, and information you need as a chief audit executive (CAE) to stay on top by helping you stay ahead.

Be Empowered. Be Connected. Be Relevant.

About the Center

An exclusive membership-based service developed to support CAEs in answering the demands of their evolving roles, the Audit Executive Center empowers its members to perform through delivering unparalleled access to:

- A robust members-only website, featuring a growing Knowledge Center of nearly 950 pieces of thought leadership and more than 1,200 tools, templates, and planning resources.
- Exclusive peer-to-peer knowledge sharing opportunities such as forums, roundtables, and networking events, many are CPE eligible.
- E-bulletins, news publications, and weekly alerts geared specifically for CAEs.

What Can Membership Mean for You?

Being a member of the Audit Executive Center provides you concierge level service, which means:

- You save valuable time searching for information by accessing the Center’s consolidated, credible, and comprehensive thought leadership, information, and research.

- You have a convenient, economical, and flexible way of connecting with current events, emerging trends, and best practices.
- You know what your peers are doing, what’s working for them, and how your team compares.
- You are armed with the information you need to proactively engage management in meaningful dialogue and earn your “seat at the table.”
- You have the support you need to strategically develop your team’s skill sets and operate as a value-added organizational resource.

What Sets the Audit Executive Center Apart?

The Audit Executive Center offers a distinctive value proposition:

- Peer-to-peer networking opportunities provide invaluable access to others facing the same demands and challenges. The Center strives to create bonds and relationships among CAEs worldwide.
- Intuitively organized information is delivered succinctly and is easily searchable with your members-only access to optimize your experience and save you time.
- Your Center experience is fully customizable providing you access — online, in-person, and at your convenience — allowing you to decide how you participate.

Three levels of membership — Professional, Advocate, and Ambassador — offer Center members the option to choose which tools and resources are best suited to their individual needs. Your internal audit team exists to support your organization and meet stakeholder expectations. The Audit Executive Center exists to support you — our most important stakeholder. We invite you to [tour the Center](#) and explore how we can exceed your expectations.

Contact Us

If you have questions, please contact cae@theiia.org.

<https://na.theiia.org/services/cae-resources/AEC/Pages/The-Audit-Executive-Center.aspx>

Chapter Achievement Program (CAP) Information Section

The program, referred to as CAP, requires each chapter to tally the different activities in which its members participate that promote the IIA. For example, achievement points may be earned for presentations given by Chapter members or for the number of participants that attend a sponsored or cosponsored IIA Chapter event. The CAP program is the IIA's Business Score Card used to monitor and recognize the activities of the local chapters that promote the strategic objectives of the IIA.

Throughout the year, the achievement program monitors and scores each chapter's participation in the following three service categories:

- Service to Members
- Service to the Profession
- Chapter Administration



At the end of the year, CAP evaluates the success of each chapter's efforts through use of four performance level classifications:

- BRONZE: 685 achievement credits
- SILVER: 1,060 achievement credits
- GOLD: 1,560 achievement credits
- PLATINUM: a chapter achieving GOLD status 10 of 11 years

In order to become the top scorer, compared to larger chapters in the United States, we need your assistance in tracking the CAP points we have earned.

The CAP section of our newsletter serves to provide an awareness of member activities that promote the profession and/or membership for which we can receive CAP points. Each month we will highlight the types of activities that can earn us points as well as provide an update on our progress!

If you are aware of chapter membership activities that will earn us CAP points or have any questions regarding the CAP program, please contact John Lefter at John.Lefter@sharp.com.

If you have presented any materials that resulted in the award of CPE, have published any articles or have any other activities that you believe may qualify for CAP points, please let us know and we will be more than happy to work through the detail.

Category	Minimum for Bronze	San Diego Chapter Points (Est. as of 09/10//2015)
I. Service to Members	325.00	119.36
II. Service to Profession	200.00	107.83
III. Chapter Administration	160.00	217.00
Total	685.00	444.18



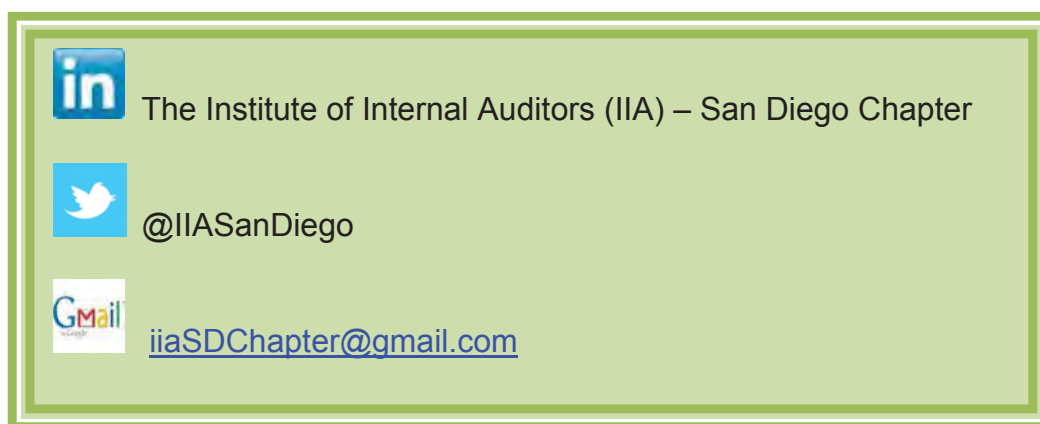
Connect

Volunteering:

Interested in volunteering??? The San Diego Chapter needs you! Help us by volunteering for positions on committees like publicity and newsletter, seminars and speakers, and for governance positions like Vice President or Treasurer. If you are interested in volunteering, please contact John Lefter at John.Lefter@sharp.com. Aside from great networking opportunities, you may earn CPE credits for Chapter service.

Communicate with us:

In addition to our Chapter webpage, get in touch with us through LinkedIn, Twitter, and Google!



New Certificate Holders

The San Diego IIA Chapter would like to say congratulations to our newest certificate holders:

Alica

Miller

Certified Internal Auditor (CIA)



Welcome New Members

The San Diego IIA Chapter would like to wish a warm welcome to the following new members:

Erica

Quintana

ViaSat, Inc.



The IIA's CIA Learning System

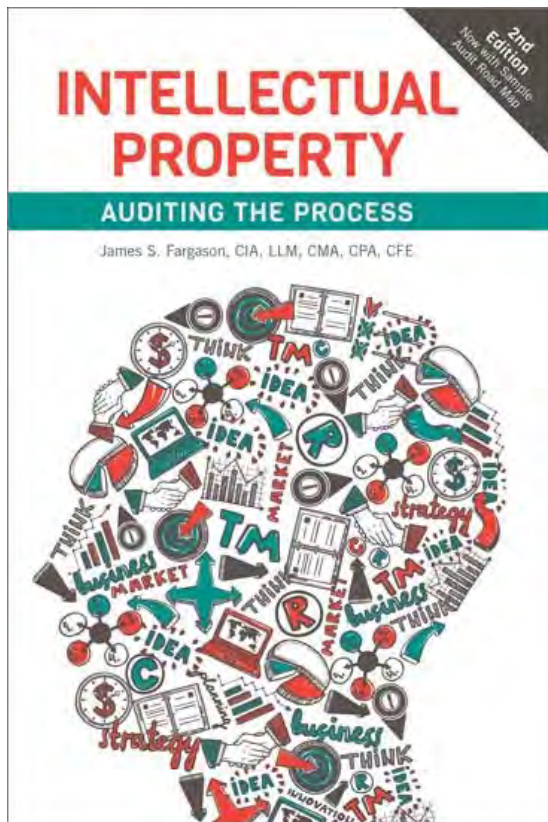


Discount available to all IIA Members!

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! If you are interested in special pricing of these materials which are only available through our Chapter, please contact john.lefter@sharp.com.

You can also order the materials at the regular price by visiting: <http://ecommerce.mylearningresource.com/stores/IIA/chapter/>

Intellectual Property: Auditing the Process, 2nd Edition



An organization should periodically audit intellectual property in order to help ensure that its rights are captured, preserved, safeguarded, and properly valued. When performing an audit of the intellectual property process the audit department must ensure that the staff performing the audit is qualified to do so. Additionally, the purpose of the audit should be well articulated prior to embarking on the effort. The purpose of this book is to provide a guide for auditors to perform an audit of intellectual property. The book is broken down into nine parts, as follows:

*Introduction Types of Intellectual Property
The Audit Staff
The Purpose of the Audit
The Scope of the Audit
The Preliminary Review
Flowcharting the Process
Control Testing
Substantive Testing
Reporting*

Auditing intellectual property is a worthwhile endeavor. The audit can be performed within a reasonable time and provide potential cost savings to the organization.

- **Item No. :** 1196
- **ISBN :** 978-0-89413-921-5
- **Publisher :** IIARF
- **Authors :** James S. Fargason
- **Language :** English
- **Media :** Hardcover
- **Page count :** 112
- **Member Price :** \$45.00
- **Non-Member Price :** \$55.00

Also available in  **eBOOK**

Local Job Opportunities

Want to be noticed by a highly qualified pool of over 500 CIAs, CPAs, and MBAs? You can be by posting your job on our website. Jobs are also included here in our monthly newsletters. For more information on job postings, contact John Lefter at john.lefter@sharp.com

Below are the October job posting. To see further detail on these and more, see the full postings at:
<https://chapters.theiia.org/san-diego/Careers/Pages/default.aspx>



Bridgepoint Internal Auditor

The Internal Auditor will have regular interaction with the Management team and external auditors for Bridgepoint Education. Job requirements include 1-3 years of internal or external audit experience. CPA or CIA preferred. Job responsibilities include planning, testing, and reporting for internal audit projects and SOX compliance.

<https://www.bridgepointeducation.apply2jobs.com/ProfExt/index.cfm?fuseaction=mExternal.showJob&RID=10494&CurrentPage=1&sid=53>



Energy Senior IT Auditor-Sempra

Under direction of Project Manager or Principal Auditor, plan audits, determine scope and develop project specific risk and controls matrices. Perform walkthroughs, design effectiveness assessments and operational effectiveness testing, document issues for inclusion in formal audit reports, and follow-up with management on agreed correct actions. Work in teams on technology and integrated business audits, and where assigned, to supervise junior members of staff.

<https://chapters.theiia.org/san-diego/Careers/Pages/Sempra%20Energy%20Auditor.aspx>



San Diego Metropolitan Credit Union-Internal Auditor Part-Time

San Diego Metropolitan Credit Union is searching for an experienced part-time Internal Auditor to work approximately 90 hours per month, with the possibility of becoming full-time in 2016. The successful candidate will work closely with the Supervisory Committee, President/CEO and executive staff in the development and execution of an audit plan encompassing the full spectrum of credit union operations, analyzing internal controls, and developing recommendations for improvements. Qualifications include: a Bachelor's degree in accounting, finance or related field, one year of experience working as a loan officer, operations manager, financial auditor or risk manager. The individual must also possess a thorough understanding of the laws and regulations pertaining to credit unions, and the ability to interpret and understand laws and regulations. Certified Internal Auditor or equivalent certification and supervisory experience highly desirable.

<https://chapters.theiia.org/san-diego/Careers/Pages/San-Diego-Metropolitan-Credit-Union-Internal-Auditor-Part-Time.aspx>

2015

ALL STAR CONFERENCE

Oct. 19-21 / Hollywood, FL

Celebrating 11 years
of the best of the best!

Spotlight on Achieving Auditing Excellence

Now in its 11th year, the All Star Conference offers you more by featuring The IIA's highest rated presenters from the past year of conferences, as evaluated by attendees.

Go beyond processes and controls to explore the essential role internal audit can play within the organization by identifying enterprisewide business efficiencies, providing strategic approaches that improve business performance, and provoking insights that focus on the risks that matter.

Don't miss "the best of the best" at the Diplomat Resort & Spa in Hollywood, Fla. this fall. Register today at www.theiia.org/goto/AllStar. IIA Members, register early to save US\$200!

Choose from **32** concurrent sessions in **4** educational tracks and earn up to **18 CPE** credits (earn even more with a pre-conference workshop):

- Regulatory & Compliance Governance
- Cyber, Social, & Technology Innovation
- Trends in Risk Management & Fraud Detection
- Leadership Strategies & Resource Management

www.theiia.org/goto/AllStar