

September 2015

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

We are very excited about the new Chapter year and the great events we have planned for you. We will bring even more current and exciting topics and presenters based on the feedback we received from you through the Member Survey. Thank you to all who provided feedback during this annual process; please make sure to attend our September luncheon meeting where we will hold the drawing for the survey winners.

We will kick-off the year on September 9th with an update on the State of the Internal Audit Profession presented by PwC. This will be followed by seminars in Report Writing, Ethics, Fraud, IT and government over the course of the year.

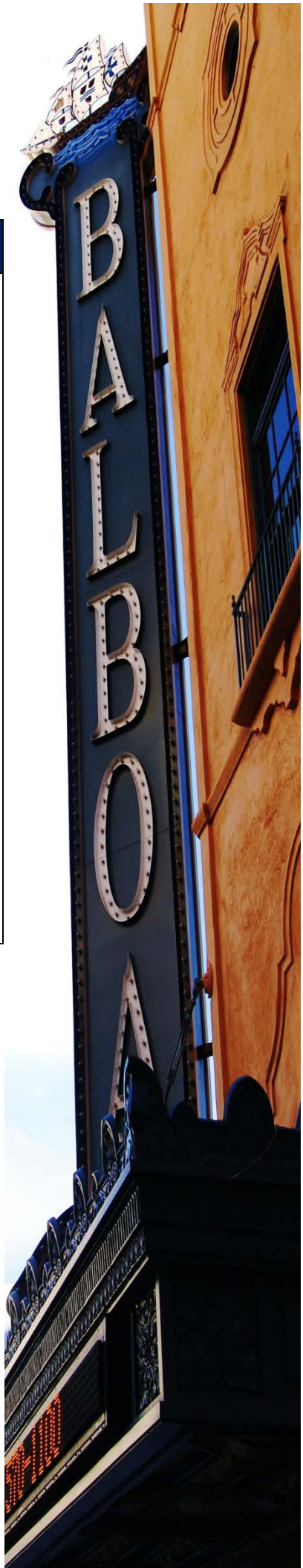
We are also honored to welcome this year the Global Chairman of the IIA – Larry Harrington on December 15, 2015. Please mark your calendars and stay tuned for more details to follow.

Please 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

September 9, 2015 – 2015 State of the Internal Audit

October 7, 2015 – Report Writing

November 18, 2015 – Ethical Leadership

December 16, 2015 – Special event - Larry Harrington
IIA Global Chairman of the Board

January 13, 2016 – Fraud

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

Sept. 14 -15, 2015 - Financial
Services Exchange

Sept. 28–Oct. 1, 2015 - ITAC 2015
Conference & Expo

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>



Membership means **more.**

IIA Members-Only Webinar Series

Cybersecurity: The Potential Impact of Pending Legislative and Regulatory Action

Sept 15, 2015 1:00–2:00 p.m. ET

Internal auditors must understand the impact — both in terms of risks and benefits — that cybersecurity policy and the need for regulatory compliance can have on those entities being audited.

In this session, participants will:

- Review the current U.S. legal framework governing cybersecurity, focusing on select sector-specific issues, and the steps organizations can take to protect their information assets and minimize legal risk.
- Evaluate current legislative and regulatory cybersecurity proposals and discuss the potential impact on the internal auditors and their client groups.
- Explore cybersecurity developments in the EU and implications for U.S. entities, especially those that manage personal information on a global basis.

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



Ann LaFrance

Partner, Squire Patton Briggs

Ann LaFrance leads the Squire Patton Boggs European and Middle East communications law practice and co-leads its global data protection and privacy group. Drawing on more than 20 years of industry experience, Ann advises clients on telecommunications regulation and new media policy, competition law, dispute resolution and EU data protection matters.



Melodi Gates

Senior Associate, Squire Patton Briggs

Mel Gates counsels clients in data privacy, cybersecurity, and regulatory compliance matters, helping organizations achieve an effective balance between data protection and business capabilities. She holds a Certified Information Privacy Professional (CIPP/US) certification from the International Association of Privacy Professionals (IAPP).

Moderator



Amy Davenport

Senior Public Policy Specialist, Squire Patton Briggs

Amy Davenport works closely with universities, municipalities, and private sector companies on a range of legislative and regulatory matters related to education, cybersecurity, and transportation and infrastructure. She assists her clients in the development and implementation of comprehensive strategic plans and provides policy guidance on the potential impact of federal policies.

<https://na.theiia.org/training/eLearning/Pages/Members-only-Webinar-Cybersecurity-The-Potential-Impact-of-Pending-Legislative-and-Regulatory-Action.aspx>



IIA Members-Only Webinar Series

Data Analytics in Gaming

September 22, 2015 2:00–3:00 p.m. ET

Data analysis is a huge trend in business today. It is a tool to help companies discover useful information, lend support for direction of business operations, aid in the decision making process, and assist in monitoring for compliance. Auditors have tools to analyze large quantities of data and these are useful tools to help gain coverage for audits. However, these tools can also work for the business.

This webinar will discuss easy ways to integrate the use of data analysis tools into gaming audits. Also, hear ways to turn auditing tools into operational controls.

Learning Objectives

In this session, participants will:

- Review examples of where and how data analysis in gaming audits can be used.
- Learn ways to turn auditing tools into operational controls.
- Identify challenges to teaching both auditors and operations teams how to use analysis results for maximum impact.

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



Stacey Kehm

IT Internal Audit Manager, Isle of Capri Casinos, Inc.

Stacey Kehm has nearly 15 years of experience in audit, beginning her career with Andersen LLP conducting external financial statement audits. Then she spent nearly 10 years at Brown Shoe Company, Inc. performing internal audits of operations (wholesale, retail, E-commerce including: logistics, shared services, inventory, Chinese joint ventures and offices, etc.), information systems, compliance programs and financial information. Additionally, she has been involved in the SAP implementations, developing social responsibility and FCPA programs, and participated on multiple business acquisition teams. Prior to joining Isle of Capri, Kehm managed internal audit at Spartech Corporation (recently acquired by PolyOne, Inc.) At Isle of Capri, she manages the IT audits and data analytics for the department, and specializes in process design, internal controls, Sarbanes-Oxley, risk assessments, operational audits, and IT auditing.

<https://na.theiia.org/training/eLearning/Pages/Gaming-Audit-Group-Webinar-Data-Analytics-in-Gaming.aspx>



**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

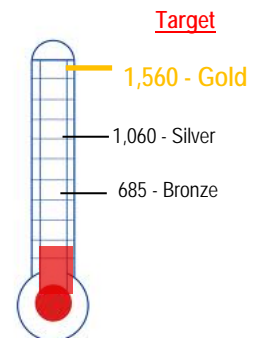
In order to become the top scorer, compared to larger chapters in the United States, we need your assistance in tracking the CAP points we have earned.

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 08/17//2015)
I. Service to Members	325.00	37.08
II. Service to Profession	200.00	104.29
III. Chapter Administration	160.00	90.00
Total	685.00	231.37



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!



The Institute of Internal Auditors (IIA) – San Diego Chapter



@IIASanDiego



iiasdcchapter@gmail.com

Welcome New Members!

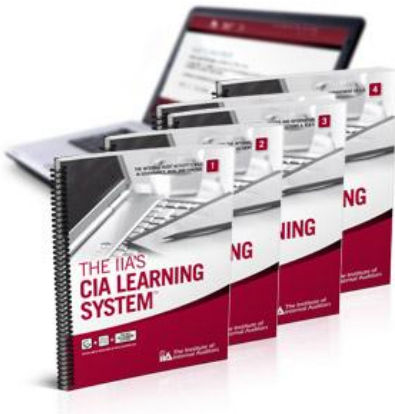
The San Diego IIA Chapter would like to wish a warm welcome to the following new members:

Deborah	Williamson	Turner Construction
Andrew	Cai	Qualcomm Inc
Jamar	Snell	County of San Diego
Jessica	Hess	County of San Diego
Bernadette	Harkins	Booz Allen Hamilton
Paul	Czajkowski	Lowry & Associates, Inc.
Christopher	Miller	Encore Capital Group
Karla	Prieto	PriceSmart, Inc.
Sarah	Mayen	The City of San Diego, Office of the City Comptroller
Rolando	Charvel	The City of San Diego, Office of the City Comptroller
Esther	Patron	Pechanga Entertainment Center
Erik	Daley	Sempra Energy
Teela	Celarec	Memjet US Services, 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/>


Raise the Red Flag: An Internal Auditor's Guide to Detect and Prevent Fraud Download PDF



- **Item No. :** 1191.dl
- **ISBN :** 978-0-89413-907-9
- **Publisher :** The IIA Research Foundation
- **Publish Date :** 2015
- **Authors :** Lynn Fountain, MBA, CGMA, CRMA
- **Media :** Download
- **Page count :** 208
- **Member Price :** \$50.00
- **Non-Member Price :** \$60.00

New!! From The IIA Research Foundation

The IIA Research Foundation holds security settings on our e-Books and PDFs that prevent printing and copying.

Also available as an  **eBOOK**
Also available in **Print**.

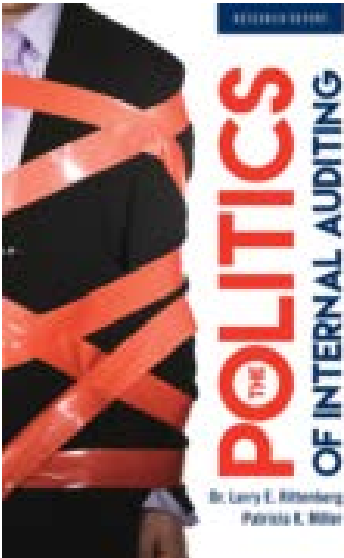
In *Raise the Red Flag*, Author Lynn Fountain combines principles and theories of fraud prevention and detection with real-world scenarios and hands-on procedures. Whether you are determining your internal audit department's preparedness to support your organization's anti-fraud efforts or investigating actual allegations of fraud, *Raise the Red Flag* provides valuable techniques and approaches you can put into practice right away. This book is one you will return to again and again throughout your internal audit career.

Lynn Fountain is a highly recruited professional trainer, speaker, and author on topics including internal controls, internal audit, financial accounting, enterprise risk management, governance, and fraud. She served as chief audit executive at two

international companies, and has advised boards, audit committees, and compliance councils. Her professional credentials include a master of business administration (MBA) degree, a chartered global management accountant (CGMA) designation, and certification in risk management assurance (CRMA). Her consulting company is based in Overland Park, Kansas.

<http://www.theiia.org/bookstore/product/raise-the-red-flag-an-internal-auditors-guide-to-detect-and-prevent-fraud-download-pdf-1886.cfm?spMailingID=11839914&spUserID=Njl1NTA3MTIxMDUS1&spJobID=484111496&spReportId=NDg0MTEExNDk2S0>


The Politics of Internal Auditing



- **Item No.** : 5060
- **ISBN** : 978-0-89413-905-5
- **Publisher** : The IIA Research Foundation
- **Publish Date** : 2015
- **Authors** : Dr. Larry Rittenberg and Patty Miller
- **Media** : Paperback
- **Page count** : 150
- **Dimensions** : 6 x 9
- **Member Price** : \$35.00
- **Non-Member Price** : \$45.00

New!! From The IIA Research Foundation

The IIA Research Foundation holds security settings on our e-Books and PDFs that prevent printing and copying.

Also available as an  **eBOOK**
Also available in **Print**.

LEARN TO EFFECTIVELY NAVIGATE POLITICAL CHALLENGES TO ADD VALUE TO YOUR ORGANIZATION

Organizations are, by definition, political. They are composed of people who have different individual goals and objectives, different value systems, different approaches to accomplishing their objectives, and different motivating reward systems. When it comes to internal auditing and the reality that internal audit results may reflect badly on some individuals, the potential for political pressure on chief audit executives (CAEs) is great.

This research report addresses political pressure on CAEs and their internal audit departments. Surveying nearly 500 CAEs from various business sectors around the world, researchers Patty Miller and Larry Rittenberg share how effective CAEs work to mitigate political pressure and lessons learned that may help manage political pressure.

Some of the research findings reveal:

- Political pressure comes in many forms.
- Political pressure can be managed and partially mitigated, but it always exists.
- Professional competence is required, but it is not sufficient.
- Political pressure exists whether the CAE position is career-focused or rotational.

Due to the nature of organizations—and basic human nature to succeed and be respected—political pressure will undoubtedly always be a risk in any organization. This research points out some things that can be done to strengthen the culture, improve the governance structure, and build support for internal auditing.

Generously sponsored by The IIA-Toronto Chapter

Authors, Patricia Miller and Dr. Larry Rittenberg delve into the case studies and reveal real-world scenarios internal auditors are facing with politics. More case studies and discussions will be released in this four-part video series.

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 September 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>



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>