Dear IIA - San Diego Chapter Members,

As the end of this year is quickly approaching, we wanted to remind you that the deadline to report Continuing Professional Education (CPE) and Continuing Professional Development (CPD) is December 31st. If you have not earned all your required hours yet, consider the trainings available on the Chapter website. New reporting requirement in 2018 of which two of your CPE/CPD credits much be earned in Ethics.

In October, we had a great presentation on SSAE No.18 by DJ Wilkins, Partner and Michelle Ross, Director in the KPMG’s San Diego Advisory Services practice. The presentation reviewed how the revisions of the auditing standard affect SOC reporting and the potential level of effort needed to comply with the revised standards. In November, Michael Corrao, Senior Manager in the Deloitte’s Risk Advisory practice provided an overview on the COSO 2013 Framework and changes from the original framework.

Please mark your calendar for the upcoming events:

<table>
<thead>
<tr>
<th>Upcoming Trainings</th>
<th>Meeting Dates</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>December Luncheon</td>
<td>Wednesday, 12/06/17</td>
<td>General Data Protection Regulation (GDPR) Journey and Holiday Food Drive</td>
</tr>
<tr>
<td>January Full Day Seminar</td>
<td>Wednesday, 01/17/18</td>
<td>IIA and ACFE Fraud Seminar</td>
</tr>
<tr>
<td>February Full Day Seminar</td>
<td>Wednesday, 02/21/17</td>
<td>Advanced Critical Thinking for Auditors</td>
</tr>
<tr>
<td>March Full Day Seminar</td>
<td>Wednesday, 03/07/18</td>
<td>Government Seminar</td>
</tr>
<tr>
<td>April Full Day Seminar</td>
<td>Wednesday, 04/18/18</td>
<td>IIA and ISACA IT Seminar</td>
</tr>
<tr>
<td>May Luncheon</td>
<td>Wednesday, 05/16/18</td>
<td>TBD</td>
</tr>
</tbody>
</table>

We continue to thank our Corporate Sponsors. If you are interested in hosting an event, please contact our 1st VP, Michelle Ludwick at Michelle.Ludwick@sdcounty.ca.gov.

The San Diego Chapter Board would like to thank-you in advance for your continued support. As always, we greatly encourage you to volunteer – it’s a great way to stay involved in the profession and meet wonderful people. Feel free to reach out to me or any of the Chapter Leaders if you have any questions, comments, concerns, or suggestions.

We look forward to seeing you at our next IIA San Diego event!

Kathleen Medlin, President
## Upcoming Events

### IIA San Diego Chapter

**December 6, 2017** – Luncheon on GDPR: Emerging Risks & Holiday Food Drive

**January 17, 2018** – Full-Day Fraud Seminar partnered with ACFE

**February 21, 2018** – Full-Day Seminar – Advanced Critical Thinking for Auditors

**March 7, 2018** – Full-Day Seminar – Government Training

**April 18, 2018** – Full-Day Seminar – Information Technology partnered with ISACA

**May 16, 2018** – Luncheon - Awards & Internal Audit Month Celebration

See all upcoming Chapter Events on the San Diego IIA Chapter Program here:

[https://chapters.theiia.org/san-diego/Events/Pages/default.aspx](https://chapters.theiia.org/san-diego/Events/Pages/default.aspx)

### IIA

**March 12-14, 2018**
General Audit Management Conference
Las Vegas, NV

**March 15, 2018**
Environmental, Health & Safety Forum
Las Vegas, NV

**May 6 - 9, 2018**
International Conference
Dubai, UAE

**August 13-15, 2018**
Governance, Risk, and Control Conference
Nashville, TN

**October 22-24, 2018**
All Star Conference
Las Vegas, NV

[https://na.theiia.org/training/conferences/Pages/Conferences.aspx](https://na.theiia.org/training/conferences/Pages/Conferences.aspx)
Partner Webinar: Oversight of Corporate Culture: A Core Asset in Driving Performance and Deterring Fraud

December 13, 2017  1:00–2:30 p.m. ET

IIA members can sign up for the latest complimentary Anti-Fraud Collaboration webinar, *Oversight of Corporate Culture: A Core Asset in Driving Performance and Deterring Fraud*, that will highlight leading practices on assessing and strengthening a company’s corporate culture.

A panel of experts will provide both practical and proven strategies for organizations to utilize in order to deter misconduct and fraud. Additionally, the group of panelists will discuss oversight responsibilities of internal auditors, company management, and audit committee members.

**Learning Objectives**

Topics will include:

- Be better able to define corporate culture.
- Learn how to leverage your culture as a core asset to drive performance and deter fraud inside and outside of your organization.
- Understand key oversight responsibilities of financial reporting supply chain members in assessing and strengthening an ethical corporate culture.

**Course Duration:** 1.5 hour  
**CPE Hours Available:** 1.8 (Plus 1 NACD Skill-specific Credit)  
**Knowledge Level:** Intermediate  
**Field of Study:** Behavioral Ethics (BE)  
**Prerequisites:** None  
**Advance Preparation:** Basic understanding of corporate management, internal controls, corporate governance, fraud deterrence & detection  
**Delivery Format:** Internet Group Live
**Moderator**

**Cindy Fornelli**  
*Executive Director, Center for Audit Quality*

Cindy Fornelli is Executive Director of the Center for Audit Quality (CAQ), a position she has held since the CAQ was established in 2007. In 2017, Fornelli was honored for the ninth time by Directorship magazine as one of the 100 most influential people on corporate governance and in the boardroom. *Accounting Today* has named her one of the 100 most influential people in accounting for 11 consecutive years.

**Panelists**

**Mark Carawan**  
*Chief Compliance Officer, Citigroup*

Mark Carawan is the Chief Compliance Officer for Citigroup, where he is responsible for independent compliance risk management across Citi, reporting to Citi's CEO. He was formerly the Chief Auditor and Managing Director responsible for the Internal Audit (IA) Department.

**Brenda J. Gaines**  
*Audit Committee Chair, Tenet Healthcare Corp.*

Brenda J. Gaines retired as President and CEO of Citicorp Diners Club, a member of Citigroup, where she was responsible for leading the activities of the North American franchise in the global twenty-nine billion-dollar Diners Club International network.

**Gilly Lord**  
*Head of Regulatory Affairs and Audit Strategy & Transformation, PwC*

Gilly Lord is a PwC UK partner and chartered accountant. She is a practicing audit partner within PwC’s Banking and Capital Markets team. She has recently been appointed Chair of the ICAEW’s Audit and Assurance Faculty and is also a Council Member at the ICAEW.

**Paul L. Walker**  
*Schiro/Zurick Chair in Enterprise Risk Management, St. John’s University*

Paul L. Walker is the Schiro / Zurich Chair in Enterprise Risk Management and the Executive Director of the Center for Excellence in ERM at St. John’s University. He has professional work experience in banking, in public accounting, as an auditing and fraud expert witness, and as a consultant.

**Upcoming IIA Webinars**

- **20-December-2017**  
  **Members-only Webinar: 2017 Year-end Legislative Review**

- **16-January-2018**  
  **Members-only Webinar: Realistic Security: Counter Advanced Threats With Basic Controls**

- **20-February-2018**  
  **Members-only Webinar: Preparing for the Future: What Internal Auditors Can Expect in 2018**
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
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 Laura Flores at Laura.Flores@sdcounty.ca.gov.

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.

### San Diego Chapter Points (Est. as of 11/30/2017)

<table>
<thead>
<tr>
<th>Category</th>
<th>Minimum for Bronze</th>
<th>San Diego Chapter Points</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Service to Members</td>
<td>325.00</td>
<td>146.24</td>
</tr>
<tr>
<td>II. Service to Profession</td>
<td>200.00</td>
<td>283.83</td>
</tr>
<tr>
<td>III. Chapter Administration</td>
<td>160.00</td>
<td>152.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>685.00</strong></td>
<td><strong>582.07</strong></td>
</tr>
</tbody>
</table>
More information on what a member can do to earn CAP points for the chapter:

- Attend the monthly chapter meetings;
- Attend chapter sponsored seminars;
- Utilize the chapter sponsored Certified Internal Auditor (CIA) review course;
- Earn an IIA certification;
- Develop questions for the CIA exam;
- Recruit new members;
- Present speeches or training sessions;
- Write internal audit-related articles for publication;
- Provide an internal audit internship at your company for a student; and
- Come up with an innovative way to promote the chapter.

So, it's easy to contribute and it doesn't take too much of an effort.

Again, if you are aware of chapter membership activities that will earn us CAP points or have any questions regarding the CAP program, please contact Laura Flores at Laura.Flores@sdcounty.ca.gov.

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**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 our Certification Chair, Yanira Majano at ymajano1@yahoo.com.

You can also order the materials at the regular price by visiting:

http://ecommerce.mylearningresource.com/stores/IIA/chapter/
BOOK OF THE MONTH


This new edition is aligned with 2017 International Professional Practices Framework® and provides tools to streamline the QAIP process — from collection and analysis through completion, and identification of issues to final report prep. Not only does the update capture required changes in professional guidance, it incorporates insights of internal audit professionals from around the world.

This is a valuable resource for every organization’s Quality Assurance and Improvement Program or for those entities responsible for conducting external assessments. It is a must-have reference for every internal audit activity’s resource library.

Member Price: $230.00
Nonmember Price: $285.00
Place Your Order Today.
Visit www.theiia.org/bookstore

20% Off
FOR CHAPTER MEMBERS
PROMOTION CODE: CHAPTER
Expires Dec 31, 2017
Interested in volunteering with the San Diego Chapter???

We have several open positions on our committees, such as, Marketing Chair, Photographer Chair, Social Media Chair, etc. Whether you have one or more hours per month to help, we can find a position that fits within your schedule. Several benefits of volunteering include great networking opportunities, making a difference in your community while earning CPE credit for Chapter service. If you are interested, please contact the 1st VP, Michelle at Michelle.Ludwick@sdcounty.ca.gov.

Communicate with us:

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

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

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>Certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ellen</td>
<td>Class</td>
<td>Certified Internal Auditor (CIA)</td>
</tr>
<tr>
<td>Wasim</td>
<td>Akand</td>
<td>Certified Government Auditing Professional (CGAP)</td>
</tr>
</tbody>
</table>

Connect

The Institute of Internal Auditors (IIA) – San Diego Chapter
@IIASanDiego
ii ASDChapter@gmail.com
https://www.linkedin.com/company/18206845/

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

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Francisco</td>
<td>Colon</td>
<td>MGO, LLP</td>
</tr>
<tr>
<td>Eric</td>
<td>Dustin</td>
<td>SAIC</td>
</tr>
<tr>
<td>Joseph</td>
<td>Picek</td>
<td>City of San Diego</td>
</tr>
<tr>
<td>Mustafa</td>
<td>Backo</td>
<td>San Diego International Airport</td>
</tr>
<tr>
<td>Del</td>
<td>Heles</td>
<td>Computer Market Research, Ltd.</td>
</tr>
</tbody>
</table>

More Information and Registration Here:

https://na.theiia.org/training/conferences/GAM/Pages/GAM-Conference.aspx
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 Dan Lathus at Dan.Lathus@riskopportunities.com.

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

Business Advisory / IT Audit Manager

Candidate will be responsible for performing various IT and audit testing and/or assessments in the areas of business processes & controls, IT general controls, application security concepts & compliance.

Must have a strong audit background.

Qualified candidates should also be very organized and demonstrate an ability to work both independently, and at times, with different engagement teams. Experience managing multiple deadlines with multiple projects, often running concurrently.

https://chapters.theiia.org/san-diego/Careers/Pages/default.aspx

Senior Internal Auditor

The successful candidate will participate as a key member of the internal audit function for Kyocera International, Inc. Headquarters Division. The position will work closely with the Audit Manager in strengthening the Company’s SOX program, change management, system implementation, and General IT control environment. The individual will participate in internal audits of Kyocera’s domestic and international operations, conduct SOX compliance testing to ensure adequacy of internal controls over financial reporting, evaluate operational effectiveness and efficiency, and will work on special projects.

Responsibilities will include executing audit programs, preparing audit work papers, performing data analytic procedures, conduct first-level review of audit work to ensure departmental standards are met, documenting findings, communicating recommendations for improvements, and drafting of reports. Travel is expected to be 10%.

https://chapters.theiia.org/san-diego/Careers/Pages/Kyocera-Senior-Internal-Auditor.aspx
CONNECTING the World Through INNOVATION
LEARN | INNOVATE | NETWORK

Hot Topics
This event will focus on timely global innovation and technology issues through multiple relevant programs and educational tracks.

Outstanding Speakers
Connect with world-class speakers who will share insights on matters impacting the profession, and enjoy specific sessions designed to allow greater interaction between these thought leaders and conference delegates.

Something for Everyone
With an array of educational sessions to choose from, internal audit professionals — from CAEs and heads of internal audit, to directors, managers, and audit staff — can customize a program that is right for them.

Networking
Network and share best practices with 2,500+ colleagues from more than 100 countries.

Earn CPE Credits
Maintain your IIA certifications by earning your Continuing Professional Education (CPE) credit requirements.

Location
Dubai brings together the highest standards of comfort and convenience with the traditional adventure of Arabia — from bustling marketplaces, to towering skyscrapers, to the vast desert.

Venue
The International Conference will be held at the Dubai World Trade Centre (DWTC), which has won numerous awards for excellence in hosting business events, sustainability, culinary quality, and event planning.