Dear IIA - San Diego Chapter Members,

The Fall season is upon us with leaves changing color, time change soon, and pumpkin spice lattes. I hope all had a great summer. We had a great presentation last month by PwC on Working Effectively in a Multi-Generational Workforce with results of the largest, most comprehensive global generational study ever conducted into the attitudes of “Millennial” employees.

Our upcoming October event will be on the topic of SSAE 18 by DJ Wilkins, Partner of KPMG’s San Diego Advisory Services and Michelle Ross, Director of KPMG’s San Diego Advisory Services. The presentation will review how the revisions of the auditing standard affect SOC reporting and the potential level of effort needed to comply with the revised standards. Registration is open for this event.

In November, we will have a COSO Overview and Refresher Seminar presented by Deloitte. This half-day seminar will provide you with what to know about the 2013 COSO enhancements and how it may impact your organization. Also, please join us for an interactive case study of “A Day of the Life of an Auditor” for a Student Night at SDSU.

With the assistance from local professionals, students will be led through the various stages of an audit process from initial planning interviews, developing a risk assessment, to conclusion of observations and recommendations for the audit report. For professionals, it is a great opportunity to mentor the students and help them learn more about the internal audit profession.

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>October Luncheon</td>
<td>Wednesday, 10/25/17</td>
<td>SSAE 18</td>
</tr>
<tr>
<td>November Half-Day Seminar</td>
<td>Wednesday, 11/15/17</td>
<td>COSO Overview and Refresher</td>
</tr>
<tr>
<td>Student Night at SDSU</td>
<td>Friday, 11/17/17</td>
<td>A Day of the Life of an Auditor</td>
</tr>
<tr>
<td>December Luncheon</td>
<td>Wednesday, 12/06/17</td>
<td>GDPR: Emerging Risks and Holiday Food Drive</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

<table>
<thead>
<tr>
<th>IIA San Diego Chapter</th>
<th>IIA</th>
</tr>
</thead>
</table>
| **October 25, 2017** – Luncheon on SSAE18 | **Oct. 30 - Nov. 1, 2017**
| **November 15, 2017** – Half-Day Seminar – COSO Overview and Refresher | All Star Conference
Las Vegas, NV |
| **November 17, 2017** – IIA 2017 Student Night | **May 6 - 9, 2018**
International Conference
Dubai, UAE |
| **December 6, 2017** – Luncheon on GDPR: Emerging Risks & Holiday Food Drive | **March 12-14, 2018**
General Audit Management Conference
Las Vegas, NV |
| **January 25, 2018** – Full-Day Seminar partnered with ACFE | **August 13-15, 2018**
Governance, Risk, and Control Conference
Nashville, TN |
| **February 21, 2018** – Full-Day Seminar – Advanced Critical Thinking for Auditors | |
| **March 7, 2018** – Full-Day Seminar – Government Training | [https://na.theiia.org/training/conferences/Pages/Conferences.aspx](https://na.theiia.org/training/conferences/Pages/Conferences.aspx) |
| **April 18, 2018** – Full-Day Seminar – Information Technology | |
| **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)
The technology landscape is changing fast; social media, cloud computing, mobility, big data analytics, and cybersecurity are all increasing the complexity and risks of doing business, as well as the opportunities. Boards, shareholders, and regulators now have higher expectations of internal audit to not only manage these risks associated with the digital revolution, but also in advising and preparing organizations to take advantage of the opportunities presented. Internal audit functions will need to move beyond providing assurance to becoming trusted advisors that offer value-added services. However, many internal audit functions are not positioned to take on these complex topics internally due to skill set and capability gaps, and a lack of understanding and awareness of key risk areas.

Join PwC for a discussion on how organizations can elevate their internal technology audit functions to the high levels demanded of all key stakeholders and increase their ability to meet the increasing challenges of emerging technology risks as well as how to drive greater integration through the use of advanced analytical tools.

**Learning Objectives**

Topics will include:

- Find out how internal audit teams can take their analytics function to the next level.
- Explore reasons internal audit analytics initiatives do not gain traction, and receive practical approaches to successfully begin, redirect, or advance an internal audit analytics program.
- Hear about emerging technology trends affecting technology audit in the internal audit space and how departments will have to adapt to deal with them.
- Topics addressed will include Blockchain, Robotics, Artificial Intelligence, and Continuous Auditing.

**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
Speakers

A. Michael Smith
PwC

A. Michael Smith has more than 25 years of experience in IT internal audit, cybersecurity, privacy, IT governance risk and compliance, and national/international regulatory requirements in the IT space.

He is responsible for PwC’s U.S. Internal Technology Audit Services practice for financial services companies and has led projects or worked in all financial services sectors. Smith has a strong international background having lived and worked in Europe and led teams in EMEA and APAC. His comprehensive financial services background allows him to provide insights on all aspects of IT strategy, risk, and control; and to provide assistance in dealing with regulators and their expectations and requirements.

Smith’s primary area of focus is designing strategies for deploying technology audit in large financial services organizations and transaction processors. He has public and private industry experience that enables him to construct approaches to managing IT risk that maximize the risk management capabilities of any size internal audit organization. Prior to joining PwC, Smith was the global director of technology audit for the Bank of New York Mellon.

Upcoming IIA Webinars

20-December-2017

Members-only Webinar: 2017 Year-end Legislative Review

16-January-2018

Members-only Webinar: Top Resolutions for Internal Auditors in 2018 to Prepare for the Future
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 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.

<table>
<thead>
<tr>
<th>Category</th>
<th>Minimum for Bronze</th>
<th>San Diego Chapter Points (Est. as of 10/23/2017)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Service to Members</td>
<td>325.00</td>
<td>54.76</td>
</tr>
<tr>
<td>II. Service to Profession</td>
<td>200.00</td>
<td>111.80</td>
</tr>
<tr>
<td>III. Chapter Administration</td>
<td>160.00</td>
<td>137.00</td>
</tr>
<tr>
<td>Total</td>
<td>685.00</td>
<td>303.56</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.

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

**Certified Government Auditing Professional® (CGAP®) Study Guide and Exam Study Questions Bundle**

If you are gearing up for the Certification in Government Auditing Professional® (CGAP®) exam, then you may need the resources to help you study for it.

Together, the Exam Study Guide and Study Questions provide a general overview of the topics that will be covered on the CGAP exam. The Guide covers the exams four domains, and the Study Questions book (or CD) offers over 230 sample CGAP questions and expanded solutions. These items are available individually or as a bundle.

Using promo code CHAPTER through Oct. 31, you may purchase the Exam Study Guide, the Exam Study Questions, or the promotionally priced bundle of both and save 20%.

Member Price: $95.03  
Nonmember Price: $118.79  
Place Your Order Today.  
Visit [www.theiia.org/bookstore](http://www.theiia.org/bookstore)  

* Discount also applies to eBook and PDF formats.
BOOK OF THE MONTH


Thoughtfully developed with input from internal auditors around the world, The IIA’s new International Professional Practices Framework®, or IPPF®, is indispensable for practitioners to stay abreast of changes within the profession, align with new Standards, and mitigate risk in a global environment.

The guide was designed with the reader in mind, including an intuitive table of contents, well laid-out pages to make finding content easier, and a quick reference index.

The new edition features The IIA’s Definition of Internal Auditing, Code of Ethics, Standards, and Practice Advisories in hard copy and all supplemental guidance documents on a USB flash drive.

Member Price: $69.99
Nonmember Price: $89.99
Visit www.theiia.org/bookstore
Item No. 1250

* Discount also applies to eBook format.
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!

Connect

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

@IIASanDiego

niaSDChapter@gmail.com

https://www.linkedin.com/company/18206845/

New Certificate Holders

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>Mintra</td>
<td>Bush</td>
<td>Certification in Risk Management Assurance (CRMA)</td>
</tr>
</tbody>
</table>
Welcome New Members

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

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sany</td>
<td>Chay</td>
<td>Plaza Home Mortgage</td>
</tr>
</tbody>
</table>

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

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
Local Job Opportunities

**KYOCERA**

**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](https://chapters.theiia.org/san-diego/Careers/Pages/Kyocera-Senior-Internal-Auditor.aspx)

**ICWGROUP**

**Internal IT Auditor Sr**

The Internal IT Auditor Sr will provide comprehensive reviews of the Company’s IT processes, internal controls, and risk management practices to ensure:

- Effectiveness and efficiency of operations.
- Reliability and integrity of financial and operational information.
- Safeguarding of assets.
- Compliance with laws, regulations, and contracts.

Audits will generate recommendations to improve controls and processes, and will require follow up to ensure implementation.

[https://chapters.theiia.org/san-diego/Careers/Pages/ICWGroup-Sr.-Internal-IT-Auditor.aspx](https://chapters.theiia.org/san-diego/Careers/Pages/ICWGroup-Sr.-Internal-IT-Auditor.aspx)
General Atomics (GA), and its affiliated companies, is one of the world’s leading resources for high-technology systems development ranging from the nuclear fuel cycle to remotely piloted aircraft, airborne sensors, and advanced electric, electronic, wireless and laser technologies.

We recognize and appreciate the value and contributions of individuals with diverse backgrounds and experiences and welcome all qualified individuals to apply.

We have an exciting opportunity for an experienced Senior Internal Auditor to work within our Internal Audit and Government Compliance team at our facility in Torrey Pines.

https://chapters.theiia.org/san-diego/Careers/Pages/General-Atomics--Sr-Internal-Auditor.aspx

General Atomics (GA), and its affiliated companies, is one of the world’s leading resources for high-technology systems development ranging from the nuclear fuel cycle to remotely piloted aircraft, airborne sensors, and advanced electric, electronic, wireless and laser technologies.

We recognize and appreciate the value and contributions of individuals with diverse backgrounds and experiences and welcome all qualified individuals to apply.

We have an exciting opportunity for an experienced Senior Internal Auditor to work within our Internal Audit and Government Compliance team at our facility in Torrey Pines.

https://chapters.theiia.org/san-diego/Careers/Pages/General-Atomics--Sr-Internal-Auditor.aspx

The Senior Internal Auditor Provides a critical role to meet the Internal Audit mission to provide internal Sharp HealthCare customers, including all levels of operating unit and senior management, and the Board Audit Committee, with an independent assessment of the quality of the organization's internal controls and business processes, as well as objective and innovative recommendations and suggestions for continuous improvement. Responsible for planning and executing assigned audits to independently review and appraise the organizational activities of Sharp HealthCare.

CONNECTING the World Through INNOVATION

+971 4 274 8855  IIAIC2018@emirates.com  www.ic.globaliiia.org
<table>
<thead>
<tr>
<th>LEARN</th>
<th>INNOVATE</th>
<th>NETWORK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hot Topics</td>
<td>This event will focus on timely global innovation and technology issues through multiple relevant programs and educational tracks.</td>
<td></td>
</tr>
<tr>
<td>Outstanding Speakers</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Something for Everyone</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Networking</td>
<td>Network and share best practices with 2,500+ colleagues from more than 100 countries.</td>
<td></td>
</tr>
<tr>
<td>Earn CPE Credits</td>
<td>Maintain your IIA certifications by earning your Continuing Professional Education (CPE) credit requirements.</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Venue</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

Mark your calendar now! Registration is open so sign up early and save!  
[www.ic.globaliia.org](http://www.ic.globaliia.org)