September 2017

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Dear IIA - San Diego Chapter Members,

Welcome to the 2017-18 IIA – San Diego Chapter year! I hope all had a great summer. During the Summer months, we hosted a CAE Roundtable in July and an Analytic User Group Roundtable in August. I hope you were able to attend and please check our website for details on upcoming roundtables as we plan to host these on a quarterly basis.

This month, please join us for the September luncheon event on Working Effectively in a Multi-Generational Workforce training scheduled on Wednesday, September 20, 2017. Our guest speakers will be Michael Uy and Kaylie Rossi, Assurance Managers at PwC. The presentation will include the results of the largest, most comprehensive global generational study ever conducted into the attitudes of “Millennial” employees. It has found that in order to foster a greater sense of commitment among Millennials, it will be necessary to transform the core dynamics of the workplace. Registration is open for this event, please don’t miss it!

Stay tuned for upcoming exciting events, such as, our October luncheon training, which 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. In November, we will have a half-day training on COSO presented by Deloitte. We are also planning a social event for October at Ballast Point. Please check your e-mail and website for updates.

Please mark your calendar for the upcoming events:

<table>
<thead>
<tr>
<th>Upcoming Trainings</th>
<th>Meeting Dates (Wednesdays)</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>September Luncheon</td>
<td>09/20/17</td>
<td>Working Effectively in a Multi-Generational Workforce</td>
</tr>
<tr>
<td>October Luncheon</td>
<td>10/25/17</td>
<td>SSAE 18</td>
</tr>
<tr>
<td>November Half-Day Seminar</td>
<td>11/15/17</td>
<td>COSO</td>
</tr>
<tr>
<td>December Luncheon</td>
<td>12/06/17</td>
<td>TBD</td>
</tr>
</tbody>
</table>

Thank-you to all who completed the Member Survey to provide feedback on the upcoming year. All who completed the survey will be entered into a drawing for a chance to win a $50 Amazon gift card! This drawing will take place at our September event. We value your input and hope to incorporate all into this upcoming year.

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 West Region</th>
<th>IIA</th>
</tr>
</thead>
</table>
| **September 20, 2017** – Working Effectively in a Multi-Generational Workforce Training | **October 1, 2017**  
2017 IIA LA Chapter Conference  
Universal City, CA | **Oct. 30 - Nov. 1, 2017**  
All Star Conference  
Las Vegas, NV |
| **October 25, 2017** – October Luncheon on SSAE18 | | **May 6 - 9, 2017**  
International Conference  
Dubai, UAE |
| **November 15, 2017** – Half-Day Seminar on COSO | | [https://na.theiia.org/training/conferences/Pages/Conferences.aspx](https://na.theiia.org/training/conferences/Pages/Conferences.aspx) |
| **December 6, 2017** – December Luncheon | | |

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)
Ethics and Compliance Program Effectiveness: Auditing and Assessing the State of the Organization’s Culture

September 19, 2017     1:00–2:00 p.m. ET

This webinar tackles the challenging problems associated with evaluating ethics and compliance program effectiveness. Ever-changing external requirements, board expectations, and the leadership team’s focus on compliance continue to increase the need to know if gaps exist in an organization’s ethics-related behaviors, and if the organization’s culture supports doing the right thing from an ethics standpoint.

The presenter will describe a framework to support internal audit’s role in ethics and compliance program effectiveness and measure the “strength” of the organization’s culture. The framework can be used to examine the application of ethical standards, how organizations investigate and address grievances, external financial disclosures, and how the culture impacts the ability of employees to work consistently with ethical expectations.

Learning Objectives

In this session, participants will:

- Learn about a framework that can be used to support audits of ethics-related practices.
- Examine possible barriers to implementation of ethics-focused audits.
- Examine ways to address barriers, resulting in the ability to successfully achieve an effective ethics-related audit.

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

Pam Hrubey
Managing Director, Crowe Horwath

Pamela Hrubey is a managing director in Crowe Horwath’s Risk practice. Her expertise includes ethics and compliance program design and implementation; design, implementation, and oversight of enterprise risk management programs; privacy and data protection program development and support; and helping organizations work strategically across multiple assurance functions to gain efficiencies and improve effectiveness. Hrubey served in roles including global operations leader of ethics and compliance, chief privacy officer, and enterprise risk management leader prior to joining Crowe.

Upcoming IIA Webinars

10-October-2017
Webinar: Sustainability or Enterprise Risk Management? How Internal Audit and EHS Audit Can Support Both Sides of the Same Coin

17-October-2017
Members-only Webinar: Is Your Team Ready to Audit Culture?

21-November-2017
Members-only Webinar: Technology: Auditing Data
CPEA Eligibility Requirements
For a limited time, Sept. 1–30, 2017, The IIA is waiving the application fee (up to a $230 value*) for the CPEA designation.

Earn this highly valued credential and add credibility to your name. As a CPEA, you can increase your career opportunities, gain the edge on your professional competitors, and prove your competency and knowledge. Set yourself apart as a leader in EHS auditing with any of the following four specialty CPEA designations:

- Environmental Compliance
- Health and Safety
- Management Systems
- Responsible Care®

The CPEA designation is fully accredited by the Council on Engineering and Scientific Specialty Boards (CESB). CPEA certification holders qualify for Professional Membership status with the American Society of Safety Engineers (ASSE).

Candidates must submit their application via CCMS during the waiver period to save!


https://na.theiia.org/certification/BEAC/Pages/CPEA-Eligibility-Requirements.aspx
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.

<table>
<thead>
<tr>
<th>Category</th>
<th>Minimum for Bronze</th>
<th>San Diego Chapter Points (Est. as of 8/3/2017)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Service to Members</td>
<td>325.00</td>
<td>42.69</td>
</tr>
<tr>
<td>II. Service to Profession</td>
<td>200.00</td>
<td>111.39</td>
</tr>
<tr>
<td>III. Chapter Administration</td>
<td>160.00</td>
<td>70.00</td>
</tr>
<tr>
<td>Total</td>
<td>685.00</td>
<td>224.09</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.

https://ic.globaliia.org/
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 Institute of Internal Auditors (IIA) – San Diego Chapter
@IIASanDiego
iiaSDChapter@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>Benjamin</td>
<td>Harrington</td>
<td>Certified Financial Services Auditor (CFSA)</td>
</tr>
<tr>
<td>Megan</td>
<td>Orrell</td>
<td>Certified Internal Auditor (CIA)</td>
</tr>
</tbody>
</table>
The San Diego IIA Chapter would like to wish a warm welcome to the following transferred / new members:

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kyle</td>
<td>Pantaleon</td>
<td>LPL Financial</td>
</tr>
<tr>
<td>Jason</td>
<td>Emmons</td>
<td>PwC</td>
</tr>
<tr>
<td>Danielle</td>
<td>Heinritz</td>
<td>ViaSat, Inc.</td>
</tr>
<tr>
<td>Sharon</td>
<td>Lightner</td>
<td>National University</td>
</tr>
<tr>
<td>Christopher</td>
<td>Quintero</td>
<td>Sempra Energy</td>
</tr>
<tr>
<td>Ying</td>
<td>Su</td>
<td>PilyQ LLC</td>
</tr>
<tr>
<td>Huong</td>
<td>Nguyen</td>
<td>County of San Diego</td>
</tr>
<tr>
<td>April</td>
<td>Torbett</td>
<td>County of San Diego</td>
</tr>
<tr>
<td>Gerald</td>
<td>Cayanan</td>
<td>County of San Diego</td>
</tr>
<tr>
<td>Hannah</td>
<td>Ziuzin</td>
<td>Qualcomm Inc</td>
</tr>
<tr>
<td>Lianne</td>
<td>Huie</td>
<td>KPMG LLP USA</td>
</tr>
<tr>
<td>Kaili</td>
<td>Renno</td>
<td>KPMG LLP USA</td>
</tr>
<tr>
<td>Caitlin</td>
<td>Paluilis</td>
<td>Jack in the Box, Inc.</td>
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</table>
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/](http://ecommerce.mylearningresource.com/stores/IIA/chapter/)

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The premier conference for financial services internal audit.

September 18-19, 2017

Register today!
www.theiia.org/FSE
Trust is a word we often use to describe others. We trust someone to be honest, to act with integrity. But how well do others trust us? As internal auditors, trust is crucial to our success. It is how we are able to be heard, to advise on critical issues, to effect positive outcomes.

In his first book, Lessons Learned on the Audit Trail, Richard F. Chambers, president and CEO of The IIA, wrote about how he came to understand that it is not just what internal auditors do, but how they do it, and who and what they are. In Trusted Advisors: Key Attributes of Outstanding Internal Auditors, Chambers taps the perspectives of an array of leading internal auditors and, from their experiences, provides insights into the traits that characterize outstanding internal auditors, especially those who have also earned a seat at the table.

This book is intended for those just getting started in the field of internal auditing as well as seasoned professionals who can benefit from the collective experience of those who have achieved the top rank of chief audit executive “seasoned veteran” redundant.
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

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
Senior Internal Auditor

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

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

Senior Internal Auditor

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.