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Dear San Diego IIA members,

I would like to extend my appreciation and sincere thank you to all the volunteers I had the privilege of working with during the past year. You are a talented group of professionals who achieved a great deal and continued the history of excellence in our Chapter. By your combined efforts you helped the Chapter achieve the Gold status once again, CONGRATULATIONS!

We also owe a debt of gratitude to Eduardo Luna, San Diego City Auditor and IIA San Diego Advocacy Chair, who, together with San Diego City Councilmember Scott Sherman, San Diego City Audit Committee Chair, made possible the official Proclamation of May as the International Internal Audit Awareness Month in San Diego. It was an honor to receive this recognition for all the hard work our members do on a daily basis to represent our profession.

Our last luncheon meeting for this chapter year is on 5/13 and we hope to see you there. The presentation will be an update on COSO. We will also be recognizing the extraordinary team of volunteers who made this past year possible.

Although the Chapter year is over, we will continue offering many exciting educational opportunities during the summer:

- ACL roundtable on May 19, 2015
- IIA District 4 Educational Conference – June 7 and June 8 in Anaheim, CA
- IIA District 4 Workshop – June 26. All incoming officers, chairs and even BOG members are encouraged to attend.
- ACL intermediate and advanced training course – July 13-17, 2015

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](mailto: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](mailto:john.lefter@sharp.com)).

John Lefter  
President



*Proclamation of the City Council  
City of San Diego*

**INTERNATIONAL INTERNAL  
AUDIT AWARENESS MONTH**

**PRESENTED BY COUNCILMEMBER SCOTT SHERMAN**

WHEREAS, internal auditors help organizations meet their objectives by monitoring risks and ensuring controls in place are adequate to mitigate risks; and

WHEREAS, internal auditors, along with the board, executive management, and external auditors are a corporate governance cornerstone and help their organizations comply with new legislation and regulations for enhanced corporate governance; and

WHEREAS, the Institute of Internal Auditors (IIA), an international organization with global headquarters in Altamonte Springs, Florida, has 150,000 members in internal auditing, governance, internal control, information technology, audit, education, and security; and

WHEREAS, with representation from more than 16 countries, IIA is the acknowledged leader in certification, education, research, and technological guidance for the profession worldwide; and

WHEREAS, the State of California has 11 IIA chapters representing more than 5,600 members; and

WHEREAS, the Institute is celebrating International Internal Audit Awareness in May 2015; **NOW THEREFORE**

**BE IT PROCLAIMED**, The month of May is hereby proclaimed as "International Internal Audit Awareness Month" by the Council of the City of San Diego, in honor of professional internal auditors and their contributions to the San Diego region.



*Shirley S. Lyle*  
COUNCIL PRESIDENT

*Paul Hill*  
COUNCIL PRESIDENT PRO TEM

*Lorie Zapp*  
COUNCILMEMBER

*Michelle Cole*  
COUNCILMEMBER

*Scott Sherman*  
COUNCILMEMBER

*Dilaly*  
COUNCILMEMBER

*Debra*  
COUNCILMEMBER

*Scott*  
COUNCILMEMBER

*Ken*  
MAYOR

*Approved by Council on the 21<sup>ST</sup> Day of April 2015*

# Congratulations IIA San Diego on the City Council Proclamation!!!



## Upcoming Events

### IIA San Diego Chapter

**May 13, 2015:** COSO update luncheon presentation, networking and installation of officers (last meeting of the 2014-2015 Chapter year)

**May 19, 2015:** ACL-User-Group-RT

**July 13 – 17, 2015:** ACL Intermediate and Advanced Training

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

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

### IIA

**June 7-8, 2015** – Southern California Conference (Anaheim, CA)

**July 5–8, 2015** - 2015 International Conference

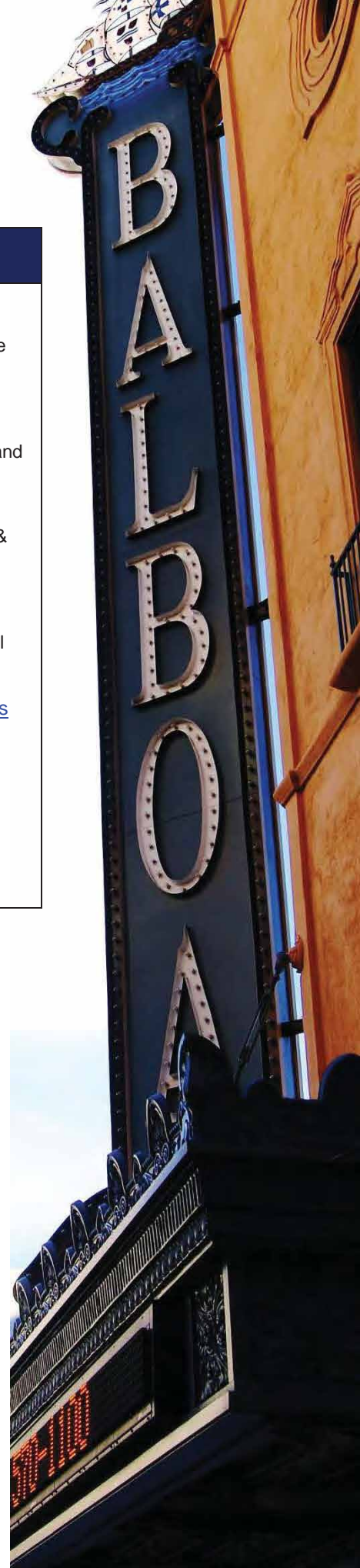
**August 17–19, 2015** - 2015 Governance, Risk, and Control Conference (An IIA and ISACA Collaboration)

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

**October 19–21, 2015**- 2015 All Star Conference

**November 8–11, 2015** - 2015 Southern Regional Conference

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



## Upcoming Events



### May Luncheon- Update on the COSO 2013 Framework Implementation

**Event Type:** May luncheon and volunteer appreciation event.

**Start Date/Time:** 5/13/2015 11:30 AM

**End Date/Time:** 5/13/2015 1:00 PM

**Location:** Handlery Hotel, Mission Valley, San Diego

### Agenda

Time	Topic	Speaker
1:30 - 12:00 PM	Registration	N/A
12:00 – 1:00 PM	Lunch Presentation – 2013 COSO Implementation Update	George Graves

### Cost:

Member (IIA and SD ACFE)	\$35
Non-member	\$40
Student	\$10

For more details on the learning objectives, program description and registration, please visit our event webpage at: <https://chapters.theiia.org/san-diego/Events/Pages/May-Luncheon-Annual-Rewards.aspx>

**Instructional delivery methods:** Group-Live

**Field of Study:** Auditing

**CPE credit:** 1 CPEs



Membership means **more.**

### IIA Members-Only Webinar Series

#### Guidance Webinar: Creating an Internal Audit Competency Process for the Public Sector

May 13, 2015 2:00–3:00 p.m. ET

Events in the last decade have irreversibly changed the audit landscape. The frauds that launched the reframing of the audit profession, the impact of the financial crisis, the rise in cyber terrorism, and the overall explosion of the Internet have provided an unprecedented opportunity for growth in the auditing profession. As we struggle to keep up with this exponentially growing competency landscape, we find our traditional infrastructure, learning approaches, and skills increasingly inadequate to the task. Competency is critical to ongoing credibility. In planning the public sector audit function, we must find a way to address the ongoing issues considering characteristics unique to the practice of auditing within the public sector, namely:

- Demands for a high level of transparency and performance.
- The usual absence of a profit motive.
- A wide variety of organizational forms (e.g., national, regional, and local governments and quasi-governmental and international government organizations).
- Complex legal frameworks for governing bodies.

This session will outline a systematic process to ensure your audit entity will be able to identify and attain the traits, skills, and knowledge designed to help you achieve and maintain a high level of credibility.

**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

### **Kenneth Mory, CIA, CPA, CISA, CRMA**

Retired from the City of Austin, Texas

Ken Mory is a recognized speaker at professional seminars. He has more than 30 years in audit, IT, finance, operations, and strategic planning. He has worked in both the public and private sectors. Mory has extensive experience in IT auditing, governance, project planning, project management, operations, security and DR/CP.

Previously, Mory was the city auditor for Austin, Texas; chief of audits for the County of San Diego; and the CFO for companies including Bellsouth Wireless Data, RAM Mobile Data, TelCel Cellular, SA, and Link Telecommunications. He also worked for BellSouth Corporation's General Internal Audits and began his career with Arthur Young & Company, CPAs.

Currently he serves as the on the GAO's Green Book Advisory Committee; The IIA's Advisory Committee for the American Center for Government Auditing and Editorial Advisory Committee; and ALGA's Professional Issues Committee. In 2013, he served as chair of The IIA's Public Sector Committee. Mory has authored and coauthored professional guidance and articles in professional journals, and is a frequent speaker at professional seminars and conferences.

<https://na.theiia.org/training/eLearning/Pages/Guidance-Webinar-Creating-an-Internal-Audit-Competency-Process-for-the-Public-Sector.aspx>



## IIA Members-Only Webinar Series

### Driving an Effective ERM Culture

May 19, 2015 1:00–2:00 p.m. ET

Though Enterprise Risk Management (ERM) often begins with executive commitment and fanfare, it is not unusual for an organization to become complacent over time. This session will go beyond theory to provide solutions for influencing culture and managing change to enable a sustainable ERM program that maintains its value and relevance over the life of the organization.

By attending this program, participants will learn how to:

- Identify techniques to establish enterprise-wide awareness.
- Create incentive programs that enable and encourage risk awareness.
- Develop an environment that allows for the sharing of information and open communication among departments.

**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

#### **Marc Dominus, CCSA**

*Senior Manager, Crowe Horwath LLP*

Marc Dominus is a Senior Manager in the Dallas office and serves as the Enterprise Risk Management (ERM) Solution Leader for Crowe Horwath. His experience includes ERM framework design and implementation, enterprise risk assessment (ERA), ERM training and executive strategic workshop facilitation. He has performed consulting engagements and delivered training programs in Europe, North America, South America, Africa and Asia. Marc is currently delivering ERM services in several industries including financial services, public transit, logistics and student lending. He is a frequent speaker on topics related to ERM and accomplished at delivering collaborative processes to achieve optimal results.

<https://na.theiia.org/training/eLearning/Pages/Members-only-Webinar-Driving-an-Effective-ERM-Culture.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](mailto: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

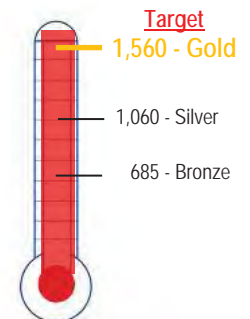
In order to become the top scorer, compared to larger chapters in the United States, we need your assistance in tracking the CAP points we have earned.

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](mailto: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 11/06/2014)
I. Service to Members	325.00	<b>795.53</b>
II. Service to Profession	200.00	<b>528.49</b>
III. Chapter Administration	160.00	<b>393.00</b>
<b>Total</b>	<b>685.00</b>	<b>1717.02</b>



### **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](mailto: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](mailto:iiasdcchapter@gmail.com)

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

<b>First Name</b>	<b>Last-named</b>	<b>Company Name</b>
Terri	Webster	City of San Diego
Rainier	Pabuna	C.W. Miller, CPA
Cynthia	Keith	PricewaterhouseCoopers LLP
Jeff	Pelton	Realty Income Corporation



# 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](mailto:john.lefter@sharp.com).

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

# Chapter Book of the Month – A Chapter Benefit

## BOOK OF THE MONTH


### **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  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=NDg0MTExNDk2S0>



## Local Job Opportunities

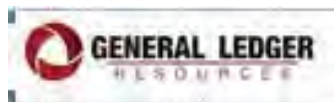
Want to be noticed by a highly qualified pool of over 500 CIAs, CPAs, and MBAs? You can be by posting your job on our website. Jobs are also included here in our monthly newsletters. For more information on job postings, contact John Lefter at [john.lefter@sharp.com](mailto:john.lefter@sharp.com)

**Below are the March 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>

### Senior IT Auditor-NuVasive

This position will be responsible for executing Information Technology audits. This position oversees and participates in the evaluation of the adequacy, effectiveness and efficiency of system controls and identifies weaknesses, along with providing recommendations to mitigate those weaknesses within a technology environment. This position proactively works with management to ensure compliance with policies, laws and regulations.

<https://chapters.theiia.org/san-diego/Careers/Pages/Senior-IT-Auditor-NuVasive.aspx>



### General Ledger Resources - Internal Auditor

The Senior Internal auditor reports directly to the director, Internal audit and is responsible for leading and executing compliance-related internal audits, process reviews and various ad hoc projects as assigned.

<https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---Internal-Auditor.aspx>

### IT Auditor

This Senior IT Auditor role is an excellent opportunity for individuals who have a strong technical IT background (CCNA, CCNE) with experience in hardware configuration for routers, switches and other hardware. We are willing to teach best practices in risk management, audit and internal controls compliance.

<https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---IT-Auditor.aspx>



## **General Ledger Resources - Manager IT Audit (Contract-to-Hire)**

The Internal Audit Manager of IT will lead and execute the internal audit department initiatives and audit plan to ensure goals, productivity, efficiency are achieved. Duties include oversight and execution of audit program for IT General Controls, System conversions, project implementation reviews, applications, integrated audits, and/or data privacy and vendor reviews.

[https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---Manager,-IT-Audit-\(Contract-to-Hire\).aspx](https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---Manager,-IT-Audit-(Contract-to-Hire).aspx)

## **General Ledger Resources - Manager Audit (Contract)**

The Manager, Internal Audit is responsible for leading and executing financial and operational internal audits, SOX controls testing and other projects as assigned. The role is directly responsible for the management of internal audit staff, including internal audits and projects and performance management

[https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---Manager,-Internal-Audit-\(Contract\).aspx](https://chapters.theiia.org/san-diego/Careers/Pages/General-Ledger-Resources---Manager,-Internal-Audit-(Contract).aspx)



THE INSTITUTE OF INTERNAL AUDITORS  
**SOUTHERN CALIFORNIA  
CONFERENCE**  
ANAHEIM / JUNE 7-8, 2015

Adding **VALUE** through Audit **EXCELLENCE**

We invite you and your colleagues to join an anticipated 200 delegates in beautiful Anaheim for the 4th annual IIA Southern California District Conference. Your 7 host Chapters have put together a dynamic program and cost effective conference that is designed with your professional development and success in mind. Our conference theme of “Adding Value Through Audit Excellence” set the stage for 2 days of exciting skill development and learning for all participants. This year's Conference is to be held Monday, June 8, 2015, at the Sheraton Conference Center in Anaheim.

Last year's event attracted over 150 internal audit professionals and 12 sponsoring organizations were in attendance, we are anticipating this year's 2015 Conference to be an even greater success.

The conference program will consist of a Sunday pre-conference session followed by multitrack sessions on Monday. Monday's event will hold two general keynote sessions for all attendees and over 18 individual sessions spanning 5 different learning tracks.

The event will provide up to 16 hours of CPE and will also include a welcome breakfast, luncheon, networking breaks in the morning and afternoon, and a post-conference networking reception.

This is an event you don't want to miss! We look forward to seeing you at what is now considered the premier IIA educational event for Southern California.

Visit <http://WWW.WRD4EC.ORG> for more event and registration information.