To the Members of The Southwest Florida Chapter and Friends,

On Tuesday, January 8, 2019 at 5:30, Mr. Derek Johnssen, CPA will be presenting on the topic of Ethics. The location is the Holiday Inn (see location on pg. 4). We look forward to his two hour presentation.

As an avid reader, when I think of ethics, I am reminded of Aristotle. “To be happy in life, we must be ethical.”

This is the idea that we cannot possibly be happy unless we are ethical. Doesn’t that sound like fun? (Sarcasm)

Vignette 1:
Imagine you are in Publix, as you walk up where the cashier is counting money and she walks away. You look and you see a large stack of $20s on top of the drawer. Would you look over your shoulder and then look for cameras? Of course not, who would do such a thing? Now imagine the same cashier returns, checks you out and forgets to give you your $10 change. Now the circumstances have changed. I’m sure you would mention the missing change. What is odd is that nobody would say taking $10 is more than a few $100.00 morally. What makes this interesting is that the appeal of taking a few hundred dollars is not attractive to us, but the return of our $10 is very attractive. Aristotle would equate this behavior with ethics and integrity. Imagine how we would feel took if we took the $20s when the clerk came back, and imagine how we would feel when we got to the
THE AUDIT SCOPE

parking lot, or four weeks later. Uncomfortable? Twitchy? That is what we avoid by not being tempted by immoral behavior.

Vignette 2:
Aristotle would say in order for us to experience happiness we need to make ourselves ethical. Imagine yourself working out on a treadmill. For many of us this seems like torture, we may say “I can think of a million other things I would rather be doing right now.” If you do make it to that treadmill, you may become twitchy and think about those million of other things we may rather be doing. However, some people say they actually enjoy the treadmill. It may not be the time on the treadmill they enjoy; rather they enjoy being fit and enjoy feeling healthy.

I frequent my local YMCA, it has about 30 treadmills and I never see anyone eating Cheetos on the treadmills. I never have even seen orange crumbs on the treadmill handles. I have spoken to very fit athletes and asked them why they don’t eat Cheetos before using the treadmill or on the treadmill. They explain to me that they do not eat this type of food because it will negatively affect performance a few hours later. This is what Aristotle says about one incident of bad behavior. He said if you do one bad thing, it is like throwing a rock downstream – you cannot get it back. It is like the Cheetos you can never digest.

Summary:
No matter what advice you get on happiness, there is one common denominator, and this is YOU. Life does not get easier if you are ethical, but you do not have to get in your own way. In summary: please don’t cheat or take short cuts, you do not need to be ashamed of yourself.

James D. Molenaar
President – Southwest Florida Chapter #226 2018-19

Progress through Sharing!
2018-2019 Chapter Leadership

OFFICERS/GOVERNORS/PAST PRESIDENTS

<table>
<thead>
<tr>
<th>OFFICE</th>
<th>NAME</th>
<th>EMAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>James Molenaar</td>
<td><a href="mailto:james.molenaar@collierclerk.com">james.molenaar@collierclerk.com</a></td>
</tr>
<tr>
<td>Vice President</td>
<td>Bill Foster</td>
<td><a href="mailto:wfoster@fgcu.edu">wfoster@fgcu.edu</a></td>
</tr>
<tr>
<td>Secretary</td>
<td>Paul Cohen</td>
<td><a href="mailto:cohenbank@yahoo.com">cohenbank@yahoo.com</a></td>
</tr>
<tr>
<td>Treasurer</td>
<td>Gabriela Molina</td>
<td><a href="mailto:gabriela.molina@collierclerk.com">gabriela.molina@collierclerk.com</a></td>
</tr>
<tr>
<td>Governor</td>
<td>Joshua Sloan</td>
<td><a href="mailto:jmsloan3367@eagle.fgcu.edu">jmsloan3367@eagle.fgcu.edu</a></td>
</tr>
<tr>
<td>Governor</td>
<td>Viviana Lauke</td>
<td><a href="mailto:vlauke@fgcu.edu">vlauke@fgcu.edu</a></td>
</tr>
<tr>
<td>Governor</td>
<td>Jackie Conrecode</td>
<td><a href="mailto:jconreco@fgcu.edu">jconreco@fgcu.edu</a></td>
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<tr>
<td>Governor</td>
<td>Tim DiSano</td>
<td><a href="mailto:tdisano@capecoral.net">tdisano@capecoral.net</a></td>
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<tr>
<td>Governor</td>
<td>Tim Parks</td>
<td><a href="mailto:tparks@leeclerk.org">tparks@leeclerk.org</a></td>
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<tr>
<td>Governor</td>
<td>Tamera Anderson</td>
<td><a href="mailto:tanderson@leeclerk.org">tanderson@leeclerk.org</a></td>
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<tr>
<td>Governor</td>
<td>Open</td>
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<tr>
<td>District Advisor</td>
<td>Mike Varney</td>
<td><a href="mailto:mike.varney@crowehorwath.com">mike.varney@crowehorwath.com</a></td>
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<tr>
<td>District Representative</td>
<td>Darren Cassels</td>
<td><a href="mailto:Darren.Cassels@nielsen.com">Darren.Cassels@nielsen.com</a></td>
</tr>
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COMMITTEE MEMBERS:

- **Academic Relations**
  - Jackie Conrecode - jconreco@fgcu.edu (Chair)
  - Joshua Sloan – jmsloan3367@eagle.fgcu.edu

- **Advanced Technology/Newsletter/Web Site**
  - Bharat Vallarapu – bvallarpu@leeclerk.org (Chair Website)
  - (Back-up for Website)
  - Paul Cohen – Cohenbank@yahoo.com (Chair Newsletter)
  - (Back-up for Newsletter)

- **Attendance**
  - (Chair)

- **Audit**
  - Dave Rollman – drollman@leeclerk.org (Chair)

- **Budget**
  - Gabriela Molina – Gabriela.Molina@CollierClerk.com (Chair)

- **Certification/CIA Program**
  - Dave Rollman – drollman@leeclerk.org (Chair)

- **Membership**
  - Tim Parks – tparks@leeclerk.org (Chair)
  - Tammy Anderson – tanderson@leeclerk.org (Back-up for Membership DB)

- **Nominating**
  - Current President
  - Two Members (selected by Board)

- **Program**
  - Current Governing Board

- **Strategic Planning**
  - Bill Foster Past President
  - James Molenaar Current President
## Dates for 2018-2019
### Chapter Meetings

<table>
<thead>
<tr>
<th>Description</th>
<th>Location</th>
<th>Date</th>
<th>Speaker</th>
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<tbody>
<tr>
<td>Preparing a Risk Analysis</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center-9931 Interstate Commerce Dr, Fort Myers, FL 33913</td>
<td>Tuesday, Sept. 4, 2018 @ 5:30 p.m.</td>
<td>Gabriela Molina</td>
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<td>Public Records</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center</td>
<td>Tuesday, Oct. 2, 2018 @ 8:00 a.m.</td>
<td>Dept. of State Retention Staff; SMARSH</td>
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<tr>
<td>Accelerator Audit</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center</td>
<td>Tuesday, Nov. 13, 2018 @ 5:30 p.m.</td>
<td>Mark Pasek</td>
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<tr>
<td>Lunch &amp; Learn: A Lesson in Civility During Uncivil Times</td>
<td>Human Resources Admin. East, 3rd FL. Training Room 2201 Second Street Ft. Myers, FL 33901 LCCC Driving Directions &amp; Parking Information.</td>
<td>Tuesday, Dec. 4, 2018 @ 12:00 PM (NOON)</td>
<td>Christy L. Sushil SHRM-SCP, SPHR, CPM</td>
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<tr>
<td>Gov. Finance Issues (Ethics)</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center</td>
<td>Tuesday, Jan. 8, 2019 @ 5:30 p.m. (2 Hours)</td>
<td>Derek Johnssen, CPA</td>
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<tr>
<td>Fraud Issues</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center</td>
<td>Tuesday, Feb. 5, 2019 @ 8:00 a.m.</td>
<td>William Courtney</td>
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<tr>
<td>Succession Planning</td>
<td>Holiday Inn Ft. Myers Arpt-Town Center</td>
<td>Tuesday, March 5, 2019 @ 5:30 p.m.</td>
<td>James Molenaar</td>
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<tr>
<td>Lunch &amp; Learn: The Art of Building Trust (How to Become or Remain a Trusted Advisor)</td>
<td>Human Resources Administration East, 3rd Floor Training Room 2201 Second Street Ft. Myers, FL 33901 LCCC Driving Directions &amp; Parking Information.</td>
<td>Tuesday, April 2, 2019 @ 12:00 PM (NOON)</td>
<td>Christy L. Sushil SHRM-SCP, SPHR, CPM</td>
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### 2018-2019 Payment Fee Schedule

As Approved at the Board of Governors Meeting of 07/14/18, the fee for Prepads, Students and Retirees is $32.50 per meeting. There were no other increases.

As of 2018-2019, the payment fees are as follows:
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- Regular meetings - $35 for Members, retirees and students; $40.00 non-members/walk-ins.
- Seminars - $150 for members, retirees, students; $175 for non-members/walk-ins.
- The Package Plan is now reduced to $130 for regular meetings (4 meetings @ $32.50 per person). The Package Plan for seminars is now reduced to $270.00 per person for both seminars.
- Lunch & Learn: Free of charge; please bring your brown bag lunch (2 meetings).

Payments can be made at the meetings by either cash or check or a check can be mailed in advance to the Treasurer, Gabriela Molina – Collier County Clerk of the Circuit Court, Collier County Government Center 3299 Tamiami Trail East, Suite# 402 Naples, FL 34112-5746. If mailed, please allow sufficient time for the payment to be received prior to the September 4, 2019 deadline.

The location of the regular meetings and seminars continues to be the Holiday Inn, off of the I-75/Alico Road exit #128 located at 9931 Interstate Commerce Drive, Fort Myers, FL 33913 (across from the Gulf Coast Town Center). Other locations, including the Lee County Clerk of Courts Training Room may also be used when needed and indicated above.

October Board Meeting
Southwest Florida Chapter IIA #226
Board of Governors Meeting Minutes [DRAFT]
October 2, 2018

A Board of Governors meeting of the Southwest Florida Chapter #226 of the Institute of Internal Auditors was held at Holiday Inn Ft. Myers Arpt-Town Center, 9931 Interstate Commerce Drive, Fort Myers, Florida on October 2, 2018 at 12:55 p.m.

Board Members, Officers, and Chairs:
Present: President Jim Molenaar, Vice President Bill Foster, Treasurer Gabriela Molina, Jackie Conrecode, Bharat Vallarapu, and Tammy Anderson
Absent: Joshua Sloan, Tim Parks, Paul Cohen and Tim Disano

Proceedings:
James Molenaar, President, presided over the meeting. This was the 4rd Board meeting for the 2018 – 19 Chapter Year.

1. Opening remarks – James Molenaar

2. Approval of minutes – James Molenaar presented the Board of Governor Minutes from August 21, 2018
   a. Moved for Approval – Gabriela Molina
   b. 2nd Bill Foster
   c. Approved as presented, unanimously

3. Re-appoint someone to Chair the open Governor position
   a. Discussion of the pending need to appoint someone open Governor Position. Bill Foster suggested to have Ms. Viviana Lauke fill this open position.
      i. Moved for Approval – Bill Foster
      ii. 2nd Gabriela Molina
      iii. Approved as presented
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4. New Business
   a. There were no new business items for discussion

5. Adjournment – Meeting adjourned at 12:59 p.m.

Respectfully Submitted,

James D. Molenaar, President

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CAP PROGRESS
For 2018-2019!

CAP Credits Needed for GOLD (1,560)
TOTAL CAP Credits 300.00
19.23% of Total!!

Here are a few housekeeping ideas to keep in mind:
- **Update your member profile** - Have you moved, changed jobs, changed your name, etc.
- **Invite someone to the next meeting** - You would be amazed by the number of members who have not been to a meeting.
- **Submit topics and/or speakers for CPE sessions** - The Program committee could use your knowledge and expertise on potential speakers or topics of interest.
- **Attain a Certification** - The IIA offers multiple certifications that, upon attainment, will help you to distinguish yourself professionally from your peers and throughout the profession.
- **Meeting Registration** - Please adhere to the deadlines for signing-up for meetings. Our Chapter has contracted with Holiday Inn for our monthly meetings and seminars. As in the past, we are contractually obligated to advise them of the total count 72 hours before the meeting. If you are unable to attend and do not let us know, the meal then becomes an unexpected cost to the Chapter. It is our policy that no-shows will be billed unless at least one-day notice is given to the Chapter.
- **Meeting Etiquette** - Please respect our speakers by remaining seated, minimizing chatter, and silencing mobile phones during presentations. We understand there may be emergencies and cannot dissuade anyone from attending to those situations.
Membership Committee Corner

We have **93** active members currently listed.

**Anniversaries for December:**

<table>
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<tr>
<th>Members</th>
<th>Years</th>
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</thead>
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<tr>
<td>Vishal Desai</td>
<td>1</td>
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<tr>
<td>Yuleidi Ramos</td>
<td>2</td>
</tr>
<tr>
<td>David Grogan</td>
<td>1</td>
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**New Members for December:**

<table>
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<tr>
<th>Members</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christopher Stanisci</td>
<td>Lee County Clerk of Circuit Court</td>
</tr>
<tr>
<td>Earle Johnson-Student Member</td>
<td>WIU</td>
</tr>
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Academic Relations Committee Corner

The Academic Relations committee appreciates the support provided by the chapter and our members. We look forward to exposing more students to our chapter and increasing awareness of the Institute of Internal Auditors to our local college students.

Since September we have had no students attend our meetings/seminars.

If you know a student who would like to attend the meeting for free please email Professor Conrecode (jconreco@fgcu.edu) five days before the meeting to see if we have free meeting slots available. Professor Conrecode will confirm the student’s free meeting attendance and will register the student for the meeting.
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Job Openings
(Click on Link)

- Florida Clerk and Comptrollers Website - https://www.flicerks.com/ (look for available auditor positions)
- Skillsourcing Staffing - Internal Auditor - http://www.simplyhired.com/a/jobs/list/q-Internal+Auditor/l-Florida
- Raymond James (Tampa/St. Petersburg) – Check for Auditing positions (type auditor in key search) - http://www.raymondjames.com/careers/
- Monster.com - http://jobsearch.monster.com/ - Type Internal Auditor/State
- IIA Website – FLA Auditor Positions - http://jobs.theiia.org/c/search_results.cfm?&site_id=2831&quick=state|Florida
- Indeed Website - (Florida Area) - http://www.indeed.com/q-Internal-Auditor/l-FL-jobs.html
- NEW! Florida Gulf Coast University has a current audit job opening https://jobs.fgcu.edu
- Cape Coral Internal Auditor Post - Please view our current job opportunities by visiting our website at: http://agency.governmentjobs.com/capecoral/default.cfm

The Palm Beach County IIA Chapter posts job openings on their website - https://chapters.theiia.org/palm_beach_county/Careers/Pages/default.aspx

The Florida Audit Forum posts job openings on their website - http://floridaauditforum.org/Job-Board.php

Appeal to Members

Get involved with the Chapter! Start thinking about serving on the Board of Governors or becoming an Officer. Or serve on an IIA International Committee or as a speaker at our meetings. The Chapter receives extra CAP credits when you do so. Our chapter is a great one because of its members’ support. Let’s continue its growth and future. Become more involved! Contact our President James Molenaar. (James.Molenaar@collierclerk.com)
News for Chapter Members

The Southwest Florida (SWFL) Chapter of the IIA now has a group presence on LinkedIn, the premiere professional networking site. Today’s professional has the opportunity to maintain an online career profile on LinkedIn that is becoming increasingly popular and have the SWFL IIA displayed prominently on their profile. Membership is voluntary as there is no obligation to join the group or register on LinkedIn.

What is LinkedIn - http://learn.linkedin.com/what-is-linkedin/
Join LinkedIn - https://www.linkedin.com/reg/join
Add to your profile http://www.linkedin.com/groups?gid=2488161&trk=anetsrch_name&goback=%2Egdr_1260595133758_4

There is also a sub-group of the IIA, called the Certified Internal Auditor (CIA). This official IIA-sponsored LinkedIn group is for those who have earned, or are interested in earning, The IIA's Certified Internal Auditor® (CIA®) designation. The CIA is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal audit field. CIA sub-group link - http://www.linkedin.com/groups?gid=2705761

IIA Volunteer Program

Get Involved! Have you thought about taking your involvement with The IIA to a new level? The Institute has many opportunities for internal auditors to participate beyond the membership level.

- Give the gift of time - volunteer your audit services to many non-profit/not for profit organizations.
- Help guide the future - create guidelines for practitioners, serve on an international committee, or guide the next generation of auditors through the Internal Auditing Education Partnership Program.
- Write exam questions for one of The IIA’s four exams. You can earn CPE credit hours at the same time.
- Become an instructor at a seminar.
- Develop research topics and reports for The IIA Research foundation.
- Write an article for the Internal Auditor magazine.
- Participate at local level as a leader or speaker.

Find out more details by clicking here - http://www.theiia.org/membership/get-involved/

Fellowship Program

For more than 75 years, The Institute of Internal Auditors has provided dynamic leadership for the profession of internal auditing. As the profession’s global voice, recognized authority, chief advocate, and principal educator, The Institute stays intimately connected to the profession and the topics that matter most. By uniting practitioners, business partners and thought leaders, The IIA Fellowship Program supports The Institute’s mission to proactively develop guidance and research on leading trends and practices in the
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internal auditing profession.

The IIA Fellowship Program seeks to expand the capability and capacity of The Institute to serve its members in a proactive, timely manner. To that end, The IIA calls on internal auditing leaders, partners, and audit executives to lend their best and brightest employees to The Institute for a six-month rotational fellowship in Research, Professional Guidance and the Audit Executive Center.

Specifically, internal audit practitioners at various levels of experience and achievement will use their expertise and energy to help conduct an array of research, develop guidance in response to legislative and internal auditing issues, and create innovative tools and services for internal audit professionals.

More information is available at www.theiia.org/careers/iiia-fellowship-program/.

IIA Training

<table>
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<tr>
<th>Date</th>
<th>Seminar Offering</th>
<th>Delivery Format</th>
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<tbody>
<tr>
<td>Jan. 7-25</td>
<td>CIA Exam Preparation Part 1: Essentials of Internal Auditing</td>
<td>Online</td>
</tr>
<tr>
<td>Jan. 15-25</td>
<td>Fundamentals of Risk Based Auditing</td>
<td>Online</td>
</tr>
<tr>
<td>Jan. 22-31</td>
<td>Audit Report Writing</td>
<td>Online</td>
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</table>

For a comprehensive list of courses in all types of formats follow the link below:

https://na.theiia.org/training/Pages/Event-Calender.aspx

IIA and Junior Achievement

Have you ever wondered how you could invest your time and get involved in inspiring future business professionals?

In 2005, The IIA signed a Memorandum of Understanding (MOU) with Junior Achievement (JA) Worldwide to partner in support of good governance and strong ethics in the business community. This partnership is helping to educate K-12 students on business issues such as ethics, integrity, corporate accountability, and financial literacy. Through age-appropriate curricula, JA programs begin at the elementary school level, teaching children how they can impact the world around them as individuals, workers and consumers.
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IIA headquarters staff takes time to work as JA volunteers in the community to raise awareness of The IIA and how internal auditors bring value to an organization. Members are encouraged to volunteer with their local JA to make a difference to tomorrow's business professionals.

Why Volunteer?

- The students need you! You can make a difference by helping shape someone’s future.
- It is a chance to mentor young people who will soon be part of the work force.
- It is an opportunity to share your experiences and personal stories with young people.
- You can contribute something of value to your community.
- It can be a learning and self-development experience for you, too.
- Your profession needs you! You can explain to tomorrow’s professionals what internal auditors do and illustrate the value they bring to an organization.

CAP Points for JA Involvement

Members who volunteer for JA can help their chapter earn Chapter Achievement Program (CAP) points. Each hour volunteered in a classroom teaching a JA sponsored activity is worth a half-point (0.5). Even if you're involved with JA through your workplace, it can still be counted as a JA activity for your chapter. At the end of the school year, the chapters with the highest level of participation with JA will receive the "Most Inspiring Chapter" award and recognition on The IIA Web site. Points can also be earned by hosting a fundraising event for JA.

Program Director
9530 Marketplace Road, Suite 104
Fort Myers, FL 33912
(239) 225-2590
(239) 225-2565 (fax)
www.JASWFL.org

CIA Study Materials

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!

Simply place your order at www.learncia.com/chapters

Partnership

The Southwest Florida IIA Chapter has partnered with Gleim Publications to ensure your success on the CIA exam! Working together, we will provide you the necessary study tools to prepare for this difficult exam.

The Gleim CIA Review System is the most widely used CIA prep on the market and includes everything you need to pass the CIA Exam on your first try. This system
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features flexible yet structured study steps and comes with the mentorship and
guidance of a Personal Counselor.

As a member of the chapter, you are eligible for 20% off all Gleim's CIA Review
materials, as well as Gleim CPE. To take advantage of the reduced prices, please
contact our chapter representative, Melissa Leonard.

- By phone: (800) 874-5346, Ext. 438
- By email: ryan.bergh@gleim.com
- By fax: (352) 375-6940, Attn: Ryan Bergh

how Gleim can help you pass

**UCF Continuing Education – CIA® Review Course**

As a member of your local IIA Chapter, you represent the profession and industry to which the highest of standards are set
and maintained. In partnership with the IIA Central Florida Chapter, [UCF Continuing Education](http://www.ce.ucf.edu/Program-Search/1766/CIA---Certified-Internal-Auditor-Review-Program/) offers the Certified Internal
Auditor® (CIA®) Review Program for candidates who are seeking to prepare for CIA® Exam Parts 1, 2, and 3.

Our comprehensive review program is taught under the expertise of instructors who are Certified Internal Auditors with over
thirty years of accounting, internal audit and management experience, as well as active chapter members of the
IIA. Program participants will improve their internal audit skills and knowledge, build confidence in the knowledge of the
profession, and have more opportunities for advancement. We are the only provider in the Central Florida area that offers an
extensive live review course with online components. Link - [http://www.ce.ucf.edu/Program-Search/1766/CIA---Certified-Internal-Auditor-Review-Program/](http://www.ce.ucf.edu/Program-Search/1766/CIA---Certified-Internal-Auditor-Review-Program/)

**NEWS LINKS**

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<tr>
<td>IIA News</td>
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*The Southwest Florida IIA Chapter Newsletter is a monthly publication. Please forward the Newsletter to your co-workers and peers. If you are a recipient (member/non-member) of the Chapter’s newsletter/other notifications and would like to be removed from the distribution list, please send an e-mail to Paul Cohen (cohenbank@yahoo.com).*