By: John Greene, CIA, CIG, CGAP, CGFM, TCIIA Chapter President

It was a great honor to have Glenda Ostrander, a former member of the Tallahassee Chapter and currently the Southeast Representative for the IIA, as our speaker on December 18 at the Capital City Country Club. If you were unable to attend the meeting, you missed hearing her talk about fraud follies. It was a very in-depth presentation about fraud, and we had some great discussion about the cases that she has encountered as a school board auditor. It was a very in-depth presentation about fraud, and we had some great discussion about the cases that she has encountered as a school board auditor. In addition, I was very proud of how our members stepped up in bringing gifts for the Toys for Tots campaign, and we were privileged to have two retired marines as our guest.

Richard Chambers will be speaking to the membership on “Lessons from the Government Audit Trail.” He has recently published a book entitled, Lesson Learned on the Audit Trail, which is a great read. In the book, he discusses his adventure as an auditor and gives examples and advice on how we as Internal Auditors can add value. I hope to arrange an additional time for questions and answers with him while he is visiting our city.

In closing, I am thrilled to announce an upcoming training opportunity entitled “Fraud Detection & Investigation for Government Auditors” to be presented March 2-3, 2015, by Courtenay M. Thompson, Jr., of Courtenay Thompson & Associates out of Dallas, Texas. The two-day training will be held at FDLE with a cost for members of $140 and nonmembers cost of $180. Each attendee will receive a training notebook full of useful reference material to use back at the office. Registration for the training will begin in early January.

Please feel free to contact me if you have ideas for training or making the Chapter better. Think about becoming a Chapter officer or board member. Stay warm, and I look forward to seeing you on February 11, 2015.
Highlights of 2014

Happy New Year to all the TCIIA members! 2014 has been a
year of achievements among challenges for our Chapter.
Although we lost two important officer positions with no
replacements, our Chapter’s Board members took on those
responsibilities with great aptitude and determination. Several
members earned certifications and degrees, and we’d like to
continue to encourage you to report your accomplishments to
us, so we can celebrate with you!

On a broader note, the internal audit profession, in general, has
been subject to potential changes to its risk horizon. In his blog,
Chambers on the Profession, Richard Chambers, President and
CEO of the IIA, discusses five important 2014 headlines and
their implications on the profession. In order to
continue adding value as an internal
auditor, we encourage our members to reflect on the past year
to celebrate accomplishments, learn from mistakes, and glean
information that will allow us to remain relevant and effective.
Five 2014 Headlines That Had High Implications for Internal
Auditing, can be accessed on Richard Chamber’s blog.

New Professional Guidance

Practice Guide: Assessing Organizational
Governance in the Public Sector

This practice guide was released in October 2014 and is the first
that is specifically tailored for government auditors. Per the
IIA website, the guide provides public sector auditors with
direction on how to assess and make appropriate
recommendations for improving governance activities and
processes. Public sector auditors have a unique set of challenges, and evaluating governance depends on a firm
understanding of the characteristics, structure, and
accountability processes of the government. This new guide is
available for download, and is especially applicable to our
Chapter, as many of our members are public sector auditors.

IPPF Enhancements

The exposure period for the International Professional
Practices Framework (IPPF) enhancements closed on
November 3, 2014. The finalized enhancements are expected to be
communicated during 2015, and
responses received during the exposure period will be available
by January 31, 2015. The exposure draft is still available for
download on the IIA website for reference. Proposed changes
include the following:

- Addition of an Internal Audit Mission Statement
- Addition of Core Principles for the Professional Practice of
  Internal Auditing
- Practice Advisories and Practice Guides change to
  Implementation Guidance and Supplemental Guidance
- Addition of Emerging Issues Guidance
- Elimination of “Position Papers” as a guidance element
Update to Bylaws

The following amendment to the Tallahassee Chapter by-laws was approved by the Board. Membership will be asked to vote on the proposed amendment at the February 11, 2015, meeting.

Current Language

5.6 Treasurer
The Chapter Treasurer shall perform the following duties and others that may be delegated by the President or prescribed by the Board:
(a) The Treasurer shall deposit all Chapter monies into the corporation's authorized bank account, pay all bills which the Chapter has incurred, and invoice and collect all accounts receivable due to the Chapter. The Treasurer shall not receive monies for Membership dues since this authority is reserved to the Institute.

Proposed Amendment

5.6 Treasurer
The Chapter Treasurer shall perform the following duties and others that may be delegated by the President or prescribed by the Board:
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Rationale

The Tallahassee Chapter participates in the Government Audit Program (GAP). Because this is a group membership, the Chapter is required to collect membership dues on behalf of the Institute. Since the Institute has delegated the responsibility for collecting GAP membership dues to the Chapter, the Chapter by-laws must be amended to align with current practices.

Member Accomplishments

We would also like to extend warm congratulations on the accomplishments of our members:

- Ron King has joined the State Board of Administration as a Senior Audit Analyst III
- Elizabeth Scott has received her CIA designation

Please notify us of your career accomplishments and certifications, or the accomplishments of fellow members at newsletter103@iiachapter.org.

Chapter Leadership

As the elections for the Chapter’s 2015-16 fiscal year approach, remember that the Chapter continues to have open leadership positions, including the Vice President and Vice President of Training.

Vice President: Performs tasks as assigned by the President.

Vice President of Training: Responsible for planning all Chapter training seminars, workshops, and conferences in regard to engaging speakers and selecting topics.

If you have suggestions for potential candidates, or if you would like to volunteer, please contact John Greene, the TCIIA President, at JLGreene@dos.state.fl.us.
Upcoming Training and Events

Join your peers for upcoming events:

- **TCIIA Quarterly Training Luncheon, 2/11/15** — Richard Chambers will be speaking at this special training luncheon. The agenda will be finalized and posted on the TCIIA website 1-2 weeks prior to the event.

- **AGA, Tallahassee Chapter, 6th Annual Government Accounting Conference, 2/12/15 to 2/13/15** — Speakers will be presenting on various relevant topics.

- **Fraud Detection & Investigation for Government Auditors, 3/2/15 to 3/3/15** — Courtenay M. Thompson, Jr., of Courtenay Thompson & Associates, will be presenting at this training. This seminar provides practical approaches government auditors can use to increase their own effectiveness in detecting and responding to fraud, as well as help management fight dishonest and fraudulent activity. Details will be posted on the TCIIA website once available.

- **Equal Employment Opportunity Training** — If provided, this training will most likely be held in May 2015. A survey was sent out on 1/9/15 to gauge interest, as we must meet a minimum level of participation before bringing this training to our community. If you are an IG or CAE and believe this training will add value to your office and aid in the professional development of your staff, please provide Ms. Deanna Sablan with the number of people you would like to participate in this training.

This is a three-day EEO training course at an affordable price. Given the sensitive nature of EEO-related issues and complaints, complexity of the investigative process, and overall demands and expectations placed on the investigative and audit communities within Tallahassee and the surrounding areas, we believe the knowledge gained from this course will add value to your professional development.

Don’t forget to take advantage of the FREE webinars offered by the IIA! For more information, visit [https://na.theiia.org](https://na.theiia.org).

Member Spotlight

**Inspector General Joseph Maleszewski, State University System, Board of Governors,** provided the following information about Lori Clark:

Lori has dedicated herself to the profession and is actively seeking opportunities to further her professional credentials and value to the Office of Inspector General and Director of Compliance for the State University System of Florida Board of Governors. This past August, she attended the Certified Inspector General Auditor (CIGA) training and was successful in passing the examination and attaining professional certification from the Association of Inspectors General.

This past November Lori attended the Society of Corporate Compliance and Ethics’ (SCCE) Compliance and Ethics Academy. After receiving this intensive training, she sat for the Certified Compliance & Ethics Professional (CCEP) examination. In December, we received notice that Lori had attained certification as a Corporate Compliance & Ethics Professional (CCEP)!

Becoming certified demonstrates Lori’s commitment to and expertise in helping mitigate compliance-related risks for both the Board Office and the State University System of Florida.

Lori has also attended a preparatory course for and is currently preparing to take the Institute of Internal Auditor’s Certified Government Auditing Professional (CGAP) examination. We expect she will take and pass this examination later this year!

We are so proud of Lori and her continued commitment to her job and the State University System of Florida.
Happy New Year Everyone! We are on our way to becoming a Platinum Chapter again in 2015!

What is CAP? The Chapter Achievement Program (CAP) helps officers/board members plan the course of the Chapter year, especially service-oriented events for members and guests. For each CAP event, our Chapter receives CAP performance points from The IIA. We proudly celebrate that, for over a decade, the TCIIA Chapter has achieved the CAP points needed for the PLATINUM performance level. This current designation confirms our Chapter's status as a prestigious, service-oriented organization for the Tallahassee audit community.

How are we doing? The Chapter’s fiscal year is approximately half way over and we are at 77% complete in achieving our CAP goal of 1,560 points. As of January 12, 2015, our Chapter has earned 1,196 point so we are well on our way to achieving PLATINUM status for another year. Registered attendance at our upcoming training events is very important.

How Can I Help? In addition to attending our upcoming training events, please review the table below and let us know if you or someone you know has earned CAP points. Your participation and support throughout the year is greatly appreciated! For more information, please contact Kim Stirner, CAP Committee Chair.

<table>
<thead>
<tr>
<th>Chapter Members</th>
<th>CAP Opportunities</th>
<th>CAP Points</th>
<th>Additional Info</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance at quarterly training luncheons</td>
<td>1 point per CPE</td>
<td>No maximum</td>
<td></td>
</tr>
<tr>
<td>Attendance at training events</td>
<td>1 point per CPE</td>
<td>No maximum</td>
<td></td>
</tr>
<tr>
<td>New IIA certifications</td>
<td>5 points per member per certification</td>
<td>No maximum</td>
<td></td>
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<tr>
<td>Articles published in the Internal Auditor magazine</td>
<td>20 points per article</td>
<td>No maximum</td>
<td></td>
</tr>
<tr>
<td>Articles submitted to the Internal Auditor magazine</td>
<td>5 points per article</td>
<td>No maximum; must follow established guidelines for submitting articles here.</td>
<td></td>
</tr>
<tr>
<td>Articles published in other professional journals</td>
<td>5 points per article</td>
<td>No maximum</td>
<td></td>
</tr>
<tr>
<td>Writing exam questions for IIA Certifications: CIA, CCSA, CFSA, CGAP, CRMA</td>
<td>5 points for each accepted question</td>
<td>No maximum; must adhere to exam-writing criteria here.</td>
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Board Room Highlights

First of all, the TCIIA Board of Governors would like to welcome the new members of the Chapter! The TCIIA Board meets monthly, and is discussing many ways to meet the Chapter members’ professional needs.

The most prominent point of discussion during the quarter has been the upcoming trainings. The Chapter has not had a Vice President of Training during this fiscal year, and the other Board members have really stepped up to fill those responsibilities, including all the logistics. It is very important to the Board that our Members get what they need from training events, and that the Chapter continues to provide high quality training.

Other points of topics included the Chapter finances, the review of the Chapter’s Bylaws, and GAP memberships.

For general questions regarding the TCIIA, please email webmaster103@iiachapter.org.
Job Opportunities

Capital Health Plan

Capital Health Plan has an open Internal Audit position.

Posting Date: 12/15/2014

Job Title: Internal Auditor

Department: Internal Audit

CHP Location: Raymond Diehl

Schedule/Hours: As Required

Job Summary: Performs internal audit activities in accordance with the approved Internal Audit Plan as assigned by the Director of Internal Audit.

Minimum Qualifications: Bachelor’s degree (BA/BS) from four-year college or university. A minimum of three years of related experience is preferred. Preference will be given to candidates experienced with one or more of the following: (1) ACL, (2) SQL, (3) automated work papers, preferably AutoAudit, and (4) control self-assessments.

At least one of the following is required within 1 year of start in position: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), or Certified Fraud Examiner (CFE).

Salary: Based on experience

Closing Date: None

To apply please visit the CHP website www.capitalhealth.com and select Careers at the top of the screen.

The Department of Elder Affairs

The Department of Elder Affairs – Office of Inspector General is re-advertising in People First an OPS audit/investigative position. It closes on January 20, 2015. The position will pay up to $17.50/hour and is full time. Please feel free to share this with those who have an interest in audit.

Job Title: Management Analyst

Location: Inspector Generals Office, Tallahassee/Leon County

Schedule: Monday—Friday; 8:00—5:00 (Travel may be required)

Job Summary: Performs independent, objective assurance and consulting activities, audits, special projects, and reviews of Department operations, designed to add value and improve department operations. Helps the department accomplish its objectives through a systematic, disciplined audit approach, and evaluates and improves the effectiveness of its risk management, system of internal controls, and governance processes. Prepares, researches, and designs evaluations of programs, systems, controls, policies, procedures and other functions using audit and analytical techniques. Analyzes supporting evidence, draws logical conclusions and develops appropriate findings and recommendations. Prepares thorough, complete and accurate documentation of work performed.

Accepts and documents allegations and complaints of fraud or misconduct by citizens, Department employees, contractors, vendors or suppliers who identify or maintain a relationship with the Department. Complete case updates and closures in accordance with the Office policies and procedures and at the direction of management. Prepares thorough, complete and accurate documentation of work performed.

Monitor the implementation of the agency’s response to any internal or external audit findings and recommendations. And conduct both six (6) and eighteen (18) month follow-up reviews (in accordance with Florida Statute and Office of Inspector General policies and procedures) of all internal and external audit engagements, and report on the status of corrective actions taken.

Other Duties as assigned.

Below are the requirements for applying for the position and additional information:

**Articles From Our Members**

Is there a topic or issue that you would like to share with your fellow members? Has an internal audit-related article caught your eye? If your answer is “yes” to either of these, you may be the perfect contributing writer for *TCIIA NewsLine*! If you would like to contribute an article, please send the article to newsletter103@iiachapter.org.

If you have any questions, feel free to contact us!

**Article Submission Deadlines**

During the first month of each quarter, a new issue of *TCIIA NewsLine* will be published. If you’re interested in submitting an article, the upcoming submission deadlines are:

- March 31, 2015
- June 30, 2015
- September 30, 2015

**Important Links**

- **IIA—Tallahassee Chapter**
  - [IIA](#)
- **AGA—Tallahassee Chapter**
- **AIG—Florida Chapter**
- **Florida Audit Forum**
- **ISACA - Tallahassee Chapter**

**Contact Information**

- **Newsletter Committee**
  - Marie Walker, Chair
  - Kim Rolfe
  - Elizabeth Scott
  - newsletter103@iiachapter.org
- **General questions regarding TCIIA**
  - webmaster103@iiachapter.org
- **Chapter President**
  - John Greene
  - John.Greene@DOS.MyFlorida.com
- **Treasurer**
  - Destin DuBose
  - destin.dubose@sbafla.com
- **Vice President of Programs**
  - Loveleen Verma
  - loveleen.verma@sbafla.com
- **Secretary**
  - Elizabeth Scott
  - elizabeth.scott@sbafla.com
- **Chapter Vice President**
  - Vacant
- **Vice President of Training**
  - Vacant

**Board of Governors**

- Laure Boyd
- Mandi Cohen
- Bonnie Deering
- Joe Maleszewski
- Torry McClellan
- Florida Rivera-Alsing
- Deanna Sablan
- Kimberly Stirner