President’s Message

By: Destin DuBose, CIA, CIDA, MBA, TCIIA Chapter President

Today, during a game of backyard football, my 5-year-old son Matthew realized his 8-year-old brother Joshua was a formidable opponent on the other side, so he entered the huddle saying, “Daddy, I have a solution for this.” (Yes, he actually said this.) “You give the ball to me and then you get Joshua.” This play worked, so Matthew decided to call this play again for the remainder of the game.

In retrospect, Matthew could have just identified his brother as an unresolvable problem and thrown up his hands in defeat (which he does often). Instead, he does something very effective. He is resourceful (i.e. recruiting Daddy) and strategic (i.e. designing a play to get him into the end zone). From the words of this Kindergartner, there is something us “grown-ups” could learn. How often do we focus on the problem rather than the solution? How often do we complain instead of resolving?

As we enter a new era of speed and uncertainty, internal auditors have a unique opportunity to offer real solutions to our beleaguered executives and senior managers. More than ever, our organizations need direct, effective, and efficient plans to achieve their objectives. When you perform an audit, do you just report the facts? Or do you take a step further and highlight the strengths and opportunities of your client?

How many consulting engagements do you perform for your organization (versus audits)? Do you spend most of your time looking for findings, or are you looking for controls (i.e. solutions) to better mitigate the risks facing your organization? Yes, there is a big difference… especially to the client who has a natural distrust for auditors. If we maintain a positive perspective, our client will be more inclined to receive our words (even the bad news) and trust the relationship moving forward.

Maybe I’m biased, but I think the internal auditors in our Tallahassee Chapter do an excellent job in this area. Nevertheless, all of us need to be reminded from time to time that solutions are the key to better organizations, better audit departments, and better lives. May we spend less time focusing on the low-hanging fruit called “problems” and use our creativity and good will to identify “solutions”. 
The Tallahassee Chapters of the Association of Certified Fraud Examiners and the Institute of Internal Auditors are pleased to announce a joint fraud training event. This event features high-quality subject matter experts from both national organizations, and offers 15 CPE hours along with opportunities to network with your colleagues.

**Day 1 - Fraud Risk Management by Liseli Pennings, National Director of Training, Association of Certified Fraud Examiners, Inc. (ACFE, Inc.)**
8:30am – 12:30 pm: Building an effective fraud risk management program requires a solid understanding of how and why fraud is perpetrated, as punishment alone doesn’t deter potential fraudsters. The first half of this full day course will include an overview of risk management frameworks and will introduce the concept of fraud risk, including the factors that influence it. You will also learn about developing a fraud risk management program, including how to set program objectives, define risk appetite, and implement other steps involved in a functional program.
12:30 – 2:00 pm: Lunch with Special Keynote Address by James D Ratley, President of the ACFE, Inc.
2:00 – 5:00 pm: The afternoon session will cover why the foundation of a successful fraud risk management program is a well-designed and properly executed fraud risk assessment. Learn what makes a good fraud risk assessment and how to plan and prepare the organization for the assessment. Explore how to apply a risk assessment framework and how to use the results of the assessment to boost the success of the fraud risk management program.

**Day 2 - Experiences and Lessons Learned in Fraud and Ethics from an Experienced CAE and Ethics Officer by Norman Marks, Institute of Internal Auditors (IIA) Contributor**
9:30 am – 12:00: How much fraud risk should we take? The start of the second day of training will cover the fraud and cyber risks organizations have to take, and ask how much of that risk is acceptable. Other topics will include the measurement of fraud and cyber risk, a fraud risk methodology developed by a chief audit executive, fraud detection, proactive fraud risk management, fraud and enterprise risk management (ERM), and fraud and the financial statements.
1:30 – 3:30: This aptly titled second session, Ethics in Practice, will ask “Does your ethics policy work?” After lunch, understand how the real world meets ethics certifications and training, critically assess tone at the top and in the middle, case studies in ethics, and the Ethics Do-Loop.
3:30 – 5:00 pm: Fraud and ethics leader Panel with public and private leaders.

**Venue:** Augustus B. Turnbull III Conference Center at Florida State University
**Food:** Breakfast, lunch and snacks provided by a locally owned and operated caterer
**Cost:** ACFE or IIA Member: $160  Non-member: $200

---

**TIME IS RUNNING OUT! REGISTRATION DEADLINE IS OCTOBER 10!**

**2017 ACFE / IIA Regional Fraud Examiners Training**
**October 17-18, 2017**

The Tallahassee Chapters of the Association of Certified Fraud Examiners and the Institute of Internal Auditors are pleased to announce a joint fraud training event. This event features high-quality subject matter experts from both national organizations, and offers 15 CPE hours along with opportunities to network with your colleagues.
**TCIIA NewsLine**

IIA Tallahassee Chapter

**September 2017, Issue 14**

## Other 2017 Training and Events

**By: Destin DuBose**

Join your peers for upcoming events. (Dates may be subject to change.)

**Certified Internal Auditor (CIA) Part 3 Review Course (24 CPEs), November 28-30, 2017** Raven Catlin (CPA, CIA, CFSA, CRMA), CEO of Raven Global Training, LLC. Venue: Hermitage Room. Estimated cost: $275 for members; $300 for non-members


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).

## Your TCIIA Board of Governors—Here to Serve

Our Board of Governors are here to serve you and advocate for the internal audit profession. If we can help you or your organization, please let us know.

<table>
<thead>
<tr>
<th>Position</th>
<th>Nominee</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Destin DuBose, CIA, CIDA, MBA</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>Vice President</td>
<td>Justin Evans, CIA, CFE, CIGA, CPM</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>VP – Training</td>
<td>Kris Sullivan, CIA, CISA, CIG</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>VP – Programs</td>
<td>Bridget Dervish, CIDA, MBA</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Danielle Myrick</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>Secretary</td>
<td>Caratina Luckey</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>Board of Governors</td>
<td>Elizabeth Scott, CPA, CIA, CIDA</td>
<td>FYE 2020</td>
</tr>
<tr>
<td></td>
<td>Lillian F. Spell, CIA, CFE, CIGA</td>
<td>FYE 2020</td>
</tr>
<tr>
<td></td>
<td>Hannah Tucker, CGAP</td>
<td>FYE 2020</td>
</tr>
<tr>
<td></td>
<td>Torry McClellan</td>
<td>FYE 2019</td>
</tr>
<tr>
<td></td>
<td>Connie Davis, CIA, MBA, CFE</td>
<td>FYE 2019</td>
</tr>
<tr>
<td></td>
<td>Scott Armstrong, CIDA, CPM, ITIL</td>
<td>FYE 2019</td>
</tr>
<tr>
<td></td>
<td>Jessica Hughes, CCA, MBA</td>
<td>FYE 2019</td>
</tr>
<tr>
<td></td>
<td>Ron King, CIDA, ITIL</td>
<td>FYE 2019</td>
</tr>
<tr>
<td></td>
<td>Deanna Sablon, CIA, CISA, CIGA, CFE</td>
<td>FYE 2018</td>
</tr>
<tr>
<td></td>
<td>Kitty Aggelis, CIA, CIG, CGAP, CRMA</td>
<td>FYE 2018</td>
</tr>
<tr>
<td>Ex-Officio Member (prior year President)</td>
<td>Joe Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP</td>
<td>FYE 2018</td>
</tr>
</tbody>
</table>
Data Analytics: The Difficult Transition from Student Environment to Audit Environment

By: Lillian F. Spell, CIA, CFE, CICA, CIGA

Have you ever experienced the following scenario?

Upon return to the office from data analytics training, you are excited about what procedure the office will implement to finally incorporate data analytics. After all, you will finally discover fraudulent activity or material errors, and get the long awaited continuous auditing/monitoring program off the ground. However, the excitement dust settles as you return to status quo. The knowledge gained from training and the potential value of implementing and using data analytics, diminishes back to zero.

How can Internal Audit change the outcome of the scenario?

1. Incorporate the use of data analytics in each audit engagement.

   At a previous organization, a data analytics planning memo was completed as a component of the planning stage of each engagement. In this memo, there was documentation of how data analytics can be used during the engagement including identifying data sources, the process for validating the data, and possible tests to conduct during the fieldwork phase. Other components of the memo can include reporting the results and documenting issues and/or improvements to implement during a future engagement. Internal auditors can proactively keep the use of data analytics in practice by incorporating a procedure within the audit process.

2. Share knowledge regarding the use of data analytics.

   The Tallahassee Chapter of the Institute of Internal Auditors (TCIIA) developed a user group to share knowledge. The TCIIA Data Analytics User Group is a platform created by TCIIA members to provide education resources for any data analytics tool user, where they can share best practices and success stories, and discuss issues. If you are interested in getting involved, the next meeting is Thursday, September 28, 2017 at 11:30am at the Department of Lottery. Please email Lillian F. Spell at Lillian.spell@gmail.com if you are interested in getting involved.
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:

- December 31, 2017
- March 31, 2018
- June 30, 2018

Important Links

IIA—Tallahassee Chapter
IIA
AGA—Tallahassee Chapter
AIG—Florida Chapter
Florida Audit Forum
ISACA - Tallahassee Chapter

Contact Information

Newsletter
Elizabeth Scott
newsletter103@iiachapter.org

General questions regarding TCIIA
webmaster103@iiachapter.org

Chapter President
Destin DuBose
Destin.DuBose@sbafla.com

Chapter Vice President
Justin Evans
Justin.Evans@floridahousing.org

Treasurer
Danielle Myrick
treasurer103@iiachapter.org

Vice President of Training
Kris Sullivan
Kris.Sullivan@dot.state.fl.us

Vice President of Programs
Bridget Dervish
Bridget.Dervish@sbafla.com

Secretary
Caratina Luckey
luckeyc@elderfairs.org

Important Links

IIA—Tallahassee Chapter
IIA
AGA—Tallahassee Chapter
AIG—Florida Chapter
Florida Audit Forum
ISACA - Tallahassee Chapter

Prepare to Pass the 3-Part CIA Exam

Board of Governors

Kitty Aggelis
Deanna Sablan
Scott Armstrong
Elizabeth Scott
Connie Davis
Lillian F. Spell,
Jessica Hughes
Hannah Tucker
Ron King
Torry McClellan
Ex-Officio Member
Joe Maleszewski