1. **New Event Management Tool**: IIA headquarters strongly encouraged us to use their new Event Management Tool (EMT) for registrations, CPE certificates, etc. We knew EMT had been widely praised by other Chapters; however, we knew it would take time and patience to transition from Constant Contact to a new system. Thanks to the leadership of our EMT Coordinator, Scott Armstrong, and the support from all stakeholders, the transition went smoothly and resulted in positive reviews from members.

2. **Intense Training Schedule**: Unexpected schedule conflicts resulted in a back-to-back training schedule that front-loaded our Chapter year. Consequently, our leadership team faced an intense period of preparations and logistics for 6 training events from June through December. Special thanks go to our Treasurer, Danielle Myrick, and EMT Coordinator, Scott Armstrong, and several other volunteers for making this happen.

3. **Inaugural Regional Training**: For the first time in recent memory, our Chapter took a leap of faith to launch a joint regional training with the local ACFE Chapter. After numerous meetings, the event’s planning committee successfully delivered a fraud awareness training to over 170 registrants at the FSU Turnbull Center. The event was praised by attendees and will be held again in 2018. Special thanks go to Bradley Perry, Melanie Yopp, Joe Maleszewski, Scott Armstrong, and several other volunteers for their successful contributions.

4. **New Training Location**: The Chapter made a bold move by planning training events at a new location – the Hermitage Center. This was especially daring considering that quarterly training luncheons would be moved from the traditional country club venue to an un-tested venue and a new caterer. Thankfully, the move was wildly successful and resulted in a 33% increase in attendance.

5. **Membership Renewal during Busy Period**: Halfway through our busy period, we held our annual membership renewal
President’s Message (continued)

called GAP. The GAP program provides a group-rate membership; however, it requires our Chapter to collect member dues and then write one collective check to IIA headquarters. The GAP process is complex and difficult to reconcile, so special thanks goes to our Membership Chair, Torry McClellan, and our Treasurer, Danielle Myrick, for their hard work coordinating this effort.

6. Other Milestones: In addition to the achievements above, the Chapter accomplished other major milestones. We hosted our first Social Networking Event in recent memory, launched an outstanding Academic Relations Committee, began a Data Analytics workgroup, and approved a major revision of the Bylaws.

Whew!! It’s staggering to think how much was accomplished this year. The teamwork of our Chapter volunteers made this possible and helped us quickly achieve “Platinum” status from the IIA. Even better, our Chapter’s membership total has dramatically increased to a total of almost 300 members!

Therefore, it’s my pleasure to thank you all for a great year! It’s been an honor serving you as an Officer (and/or Board member) the past 5 years.

Sincerely,
Destin J. DuBose, CIA, CIDA, MBA
President, Tallahassee IIA

TCIIA Officers/Board of Governors FY 18/19

It is with great pleasure we announce next year’s Officers/Board of Governors. Members were sent a few emails announcing open nominations for FY 18/19. The Nominating Committee, comprised of Joe Maleszewski, Torry McClellan, and Destin DuBose, compiled the list of nominees and recruited any open positions with input from the nominated President. As a result, we have an excellent slate of internal audit professionals to lead us in the new Chapter Year. To the newly appointed Board, congratulations and thank you!

<table>
<thead>
<tr>
<th>Position</th>
<th>Member Name</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Kris Sullivan, CIA, CISA, CIG, CIGI, CFE</td>
<td>FYE 2019</td>
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<tr>
<td>Vice President</td>
<td>Justin Evans, CIA, CFE, CIGA, CPM</td>
<td>FYE 2019</td>
</tr>
<tr>
<td>VP – Training</td>
<td>Vanessa Spaulding, MBA, CIA, CIGA</td>
<td>FYE 2019</td>
</tr>
<tr>
<td>VP – Programs</td>
<td>Ashley Clark</td>
<td>FYE 2019</td>
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<tr>
<td>VP – Membership</td>
<td>Torry McClellan, MPA</td>
<td>FYE 2019</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Linh Trang, CGAP, CIGA</td>
<td>FYE 2019</td>
</tr>
<tr>
<td>Secretary</td>
<td>Shannel Gordon, MAcc</td>
<td>FYE 2019</td>
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<tr>
<td>Board of Governors Member</td>
<td>Justin Mahe, CPA, CIA</td>
<td>FYE 2021</td>
</tr>
<tr>
<td></td>
<td>Marcia Main, CPA, CIA, CFE, GRCP</td>
<td>FYE 2021</td>
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<td></td>
<td>Heidi Cox, CPA, CIA, CGMA</td>
<td>FYE 2021</td>
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<td>Tim Crellin</td>
<td>FYE 2021</td>
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<td></td>
<td>Danielle Myrick</td>
<td>FYE 2020</td>
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<td></td>
<td>Lillian F. Spell, CIA, CGAP, CFE, CIGA</td>
<td>FYE 2020</td>
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<td>Scott Armstrong, CPM, CIDA, ITIL</td>
<td>FYE 2020</td>
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<tr>
<td></td>
<td>Joe Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CICI, CCEP</td>
<td>FYE 2019</td>
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<tr>
<td></td>
<td>Connie Davis, CIA, MBA, CFE</td>
<td>FYE 2019</td>
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<td></td>
<td>Ron King, CIDA, ITIL</td>
<td>FYE 2019</td>
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<tr>
<td>Ex-Officio (Prior Year President)</td>
<td>Destin DuBose, CIA, CIDA, MBA</td>
<td>FYE 2019</td>
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Member Accomplishments!

By: Lillian Spell, CIA, CGAP, CFE, CIGA

As the local IIA chapter, we love to see our members excel in their careers and accomplishments. Chapter members continue to work hard to advance in their careers and obtain renowned certifications. The Chapter is only as good at its members and our members are WINNING!!

A number of individuals from the Florida Inspector General community, though not specifically recognized, attended the Association of Inspectors General Institute in March 2018, which led to them obtaining the Certified Inspector General (CIG), Certified Inspector General Auditor (CIGA), or Certified Inspector General Investigator (CIGI) designation.

- David Draper, Auditor, at DCF, earned the CIGA designation.
- Kyle Erickson, Auditor at FDOT, earned the CIGA designation.
- Joe Gilboy, Deputy Audit Director at FDOT, earned the Certified Inspector General (CIG) designation.
- Joann Hartmann, an Auditor at the Florida Agency for Health Care Administration (AHCA), earned the CIGA designation.
- Karen Miller, an Auditor at DJJ earned the CIGA designation.
- Kelly S. Neel, Auditor at the Florida Department of Juvenile Justice (DJJ) earned the CIGA designation.
- Amy Slack, Senior Audit Supervisor, at FDOT, earned the CIGA designation.
- Kris Sullivan, Audit Director at the Florida Department of Transportation (FDOT) earned the CIGI designation.
- Tammekia Watts, Auditor, at the Florida Department of Children and Families (DCF), earned the CIGA designation.
- LaTonya Webb, Investigator at DCF, earned the CIGA designation.

Other certifications earned by members include:
- Marcia Main, Director of Enterprise Risk Management at the Florida State Board of Administration, earned the Governance, Risk Management and Compliance Professional designation.
- Cathe Ferguson, Auditor at FDOT obtained the Certified Internal Controls Auditor (CICA) designation.
- Kim Rolfe, Audit and Compliance Analyst at the DCF, obtained the CICA designation.
- Lillian Spell, Internal Audit Manager at the Leon County Clerk of the Circuit Court and Comptroller, earned the Certified Government Auditing Professional (CGAP) designation
- Kris Sullivan also received the Certified Fraud Examiner designation.

Congratulations to the following for receiving promotions and new positions!!

- Destin Dubose joined Capital Health Plan’s Internal Audit Department as the Senior Internal Auditor in March 2018.
- Karen Preacher joined the Florida AHCA’s Office of Inspector General as a Senior Management Analyst II.
- Gordon Stoor was recently promoted to Senior Management Analyst Supervisor at AHCA in February 2018.
- Pilar Zaki was recently promoted to Audit Director at AHCA in January 2018.

To you all, the Chapter extends its CONGRATULATIONS!!!

Please notify us of your career accomplishments and certifications, or the accomplishments of fellow members at newsletter103@iiachapter.org.
Leading Internal Audit Tools & Resources

By: Destin DuBose, CIA, CIDA, MBA

For this newsletter, we want to share a few leading internal audit tools and resources used by our members.

Appendix A is a concise and colorful, 1-page illustration of the COSO Internal Control — Integrated Framework Principles, which includes both the 17 Principles and the widely-published COSO cube. Some audit shops map their key controls to one or more of the 17 Principles to demonstrate their organization’s alignment with COSO.

Appendix B is a colorful 1-page illustration of the Three Lines of Defense Model, which includes detailed characteristics of each line of defense. This illustration reminds management of their role as the First Line of Defense, and therefore the responsible owner of organizational key controls. It also demonstrates where other stakeholders are positioned in the lines of defense. Both Appendix A and Appendix B are ideal for printing in color and sharing with various stakeholders, including boards, senior management, business units, and internal audit staff.

Finally, we want to herald the new flagship textbook called Internal Auditing: Assurance & Advisory Services, Fourth Edition. It is being used by several colleges, universities, and audit shops, and has already received rave reviews. Details are below.

Internal Auditing: Assurance & Advisory Services, Fourth Edition

This is a comprehensive textbook designed to teach students the fast-growing global profession of internal auditing. The Fourth Edition has been updated to reflect:

- The latest release of The IIA’s International Professional Practices Framework (IPPF) and the Committee of Sponsoring Organizations of the Treadway Commission’s (COSO’s) exposure draft of the Enterprise Risk Management – Aligning Risk with Strategy and Performance Framework.
- Emerging developments in technology, including a heightened focus on cybersecurity and the impact of associated risks to organizations.
- The latest information and data from the new COSO Fraud Risk Management Guide and data from the Association of Certified Fraud Examiners (ACFE).
- A robust discussion of the benefits of using data analytics to provide assurance as part of internal audit activities.
- Wolters Kluwer’s latest version of TeamMate audit management software enhancements with improved case studies in end-of-chapter material as applicable.
- Protiviti’s resource, KnowledgeLeader®, which has been integrated throughout the content in the form of relevant case study material at the end of each chapter, encouraging students to conduct further research and apply critical-thinking skills.
Upcoming Training and Events

By: Kris Sullivan, CIA, CISA, CIG, CIGI, CFE

Save the date

2018 ACFE/IIA Fraud Conference, September 27-28

The 2017 ACFE/TCIIA Fraud Examiners Conference was a rousing success (see the attached photo collage), and planning is underway for 2018! We are happy to announce the 2nd Annual Joint Fraud Training sponsored by the Tallahassee Chapters of the ACFE and IIA. This event is scheduled for September 27-28, 2018 and will again be held at FSU’s Turnbull Center.

The Training coordinators of both chapters are already deeply involved in planning the event. Using feedback from last year’s program as a guide, they hope to finalize the theme/title, speakers, logistics, and CPEs shortly.

Please keep an eye-out for the “official” announcement and open registration.

2018 Auditor Tool-kit Training, November 27-28

We are in the planning stages of developing a two day multi-faceted training class which will be geared for new and seasoned auditors alike. We plan to cover the life-cycle of an audit from planning to follow-up, and everything in between. The planning team currently consists of Kris Sullivan, Connie Davis, Shannel Gordon, and Lillian Spell. We will be reaching out in the near future to the community to identify potential speakers. If you have a topic or a suggested local speaker please let one of us know.
**CAP Corner (as of Jan 31, 2018)**

*by Justin Evans, CIA, CFE, CIGA, CPM, CAP Committee Chair*

**What is CAP?** The Chapter Achievement Program (CAP) helps officers/board members plan the course of activities for the Chapter year, especially service-oriented events for members and guests. For each CAP event, our Chapter receives CAP performance points from the IIA.

**How are we doing?** Another Year of Platinum! As of January 31, 2018, the Chapter has exceeded the CAP points goal for the year to once again achieve Platinum status! Thank you for your participation at TCIIA events to make this Chapter year another success.

**How Can I Help?** Simply continue to register and attend upcoming training events, writing professional articles, earning professional certifications, or writing questions for the CIA, CCSA, CFSA, CGAP, CRMA exams. Please let us know if you or someone you know has earned CAP points. Your participation and support throughout the year is greatly appreciated and critical to the success of the Chapter moving forward! For more information, please contact Justin Evans, CAP Committee Chair.

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**Chapter Members**

<table>
<thead>
<tr>
<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>
</tr>
<tr>
<td>Attendance at training events</td>
<td>1 point per CPE</td>
<td>No maximum</td>
</tr>
<tr>
<td>New IIA certifications</td>
<td>5 points per member per certification</td>
<td>No maximum</td>
</tr>
<tr>
<td>Articles published in the <em>Internal Auditor</em> magazine</td>
<td>20 points per article</td>
<td>No maximum</td>
</tr>
<tr>
<td>Articles submitted to the <em>Internal Auditor</em> magazine</td>
<td>5 points per article</td>
<td>No maximum; must follow established guidelines for submitting articles <a href="#">here</a></td>
</tr>
<tr>
<td>Articles published in other professional journals</td>
<td>5 points per article</td>
<td>No maximum</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 <a href="#">here</a></td>
</tr>
</tbody>
</table>
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:

- June 30, 2018
- September 30, 2018
- December 31, 2018

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

Important Links

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

Prepared to Pass the 3-Part CIA Exam

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Vice President of Training
Kris Sullivan
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Vice President of Programs
Bridget Dervish
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Secretary
Caratina Luckey
luckeyc@elderaffairs.org

Board of Governors

Kitty Aggelis
Scott Armstrong
Connie Davis
Jessica Hughes
Ron King
Torry McClellan

Deanna Sablan
Elizabeth Scott
Lillian F. Spell,
Hannah Tucker

Ex-Officio Member
Joe Maleszewski
COSO Internal Control — Integrated Framework Principles

Control Environment
1. The organization demonstrates a commitment to integrity and ethical values.
2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.
3. Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.
4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.
5. The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

Risk Assessment
6. The organization specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.
7. The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.
8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.
9. The organization identifies and assesses changes that could significantly affect the system of internal control.

Control Activities
10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
11. The organization selects and develops general control activities over technology to support the achievement of objectives.
12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.

Information & Communication
13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.
14. The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
15. The organization communicates with external parties regarding matters affecting the functioning of internal control.
16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.
17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

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For more information about COSO, visit coso.org.
THE FIRST LINE OF DEFENSE: OPERATIONAL MANAGEMENT
- Functions that own and manage risks.
- Functions that oversee risks.
- Functions that provide independent assurance.

THE SECOND LINE OF DEFENSE: RISK MANAGEMENT AND COMPLIANCE FUNCTIONS
- Supporting management policies, defining roles and responsibilities, and setting goals for implementation.
- Providing risk management frameworks.
- Identifying known and emerging issues.
- Identifying shifts in the organization’s implicit risk appetite.
- Assisting management in developing processes and controls to manage risks and issues.

THE THIRD LINE OF DEFENSE: INTERNAL AUDIT
- Acting in accordance with recognized international standards for the practice of internal auditing.
- Reporting to a sufficiently high level in the organization to be able to perform its duties independently.
- Having an active and effective reporting line to the governing body.