President’s Message...

Happy New Year. In 2011, the Chapter offered some really good events that were well attended and well received. These included many lunch sessions, a Leadership session, a 1 day Fraud Event and a 1 day session on interviewing skills. As a Chapter, we want to continue to deliver exciting and relevant Professional Development opportunities to the Chapter Members.

As a Chapter, we have scheduled various events from now until May, including:

1. Connie Sui, speaking in January about “Positioning Your Organization to Thrive in Austerity”;
2. 2 Day IT Auditing Course on February 20 and 21;
3. John Doyle, the Auditor General of BC speaking at our first Breakfast event on March 14.

For more information, please see the Events Section of this newsletter.

This year’s National Conference will be held in Montreal from September 23-26, 2012. For more information on the Educational Offerings of IIA Canada, please see page 5.

Continued on the next page.....
The Interim Canadian Board has been busy developing a strategy and business plan for IIA Canada as well as negotiating with IIA Global for services they will provide to Canada. A new IIA Canada office has been set up in Ottawa and staff can be reached at 1-888-671-2228.

We will be looking to recruit new Board members for June 2012 until May 2013. If you are interested, please contact any of the current Board at the contact numbers provided in the newsletter.

All the best for 2012,

**Steve Ward, CA-CIA**  
*President*

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**“Your Space” Corner**

**An Approach to**  
**Records Management Review**

*By Teeravit Chintawongvanich, CIA*

With the over-60-year IIA’s motto “Progress Through Sharing”, I believe each of us can always find a way to share our knowledge, experience and insight with each other. Chapter newsletter can be one of those.

Recently I have seen several organizations having records management on their audit plan. As I just undertook an assignment on records management (RM), this is an opportunity that I can share some information with you. This article contains points for reader’s information and/or consideration in their RM review engagement, as opposed to a comprehensive list of audit criteria or a definitive way to a RM review.

**What Happens to Your Organizational Records?**

It is likely that the amount of those records has been increasing significantly over years. Advanced information technologies have enabled computer users to create, transmit, receive and retain records with greater ease. Depending on the level of acceptance and business nature of your organization to retain official records electronically, paper records management can also represent a RM challenge.

**Identified Risks**

Several risks related to records management are identified, through key questions, below.

> **“Where is the record?”** This question can be the most important question when there is a business need to retrieve a needed record from the organization’s record storage or electronic database. What constitutes a record is the pre-requisite question, of course.

> **“What format and how long should the record be retained?”** Compliance of legal obligations on record retention can be another challenge if a review of applicable statutes, laws, and regulations regarding records retention, has not been conducted at your organization. Particularly in case of litigations, the length of record retention can be much longer than normal business requirements.
> “How should the record be destroyed?” If an organization makes electronic image of the original paper records for the purpose of record retention in the course of normal business activities, the reliability of its records in court can be compromised without a proper authorization and destruction processes.

> “How much resources are required to retrieve the record?” Operational efficiency is likely to be the result if all questions are addressed promptly in your organization. This question is also applied in case of legal discovery processes.

An Approach for RM Review

Project Purpose and Scope

In the recent review of RM at my organization, our primary review purpose was to examine the adequacy and effectiveness of our records retention policy and the compliance with BC’s Freedom of Information and Protection of Privacy Act (FIPPA) in regard to records retention and destruction.

We looked at the governance structure of the RM program and RM processes for both paper and electronic records. The governance area included the ownership and roles and responsibilities of the RM program and the existence and sufficiency of corporate records retention policy.

The records management process area included the adequacy and effectiveness of the process design. As my organization manages RM at corporate and department levels, we reviewed the procedural documentation and compliance monitoring separately. In addition, access control to paper records both onsite and offsite was also included. System access was not included as this was addressed in separate projects.

As stated in the project’s purpose, we also touched on compliance with FIPPA in regard to records retention and destruction. The sufficiency of RM training was also included in the project scope.

Review Approach

For this review, we selected a cross section of various departments across the organization, based on the level of electronic storage usage and our previous audit experience. In addition to management interview and document review, we also conducted a survey on employees’ awareness of the policy as part of assessing the policy’s effectiveness.

Points for Information and/or Consideration

The points randomly listed below may be helpful to internal audit practitioners in planning their engagement.

Record Definition: The definition of a record can be varied, depending on statutes, laws, regulations as well as organizations.

Length of Record Retention Requirements: For statutory requirements, many statutes (all levels of government) dictate how long records require to be retained. Many are silent on the matter. As for limitation periods, the limitation periods vary from province to province and the obligation to retain the records in question may be a very long period of time.

Legal Counsel Involvement: If your organization has a legal department, they can assist in addressing which statutes, regulations and regulations are pertinent to your business and any legal risks apparent to your organization.
Application of the RM Policy to the Third Party Service Organization: This area may be another area to include in your engagement.

Individual Staff’s Understanding of RM: The collective effectiveness of a RM program begins with that of individual staff and follows with refreshing/updating training. The training can be programmed at the corporate and department levels or both.

Scope of Electronic Records: What we included were the email system, network drives, SharePoint, portable communication devices, and portable electronic storage media.

Location of records: A record can be stored in multiple locations and multiple forms. An official record’s location and form can be a point for the review.

Information Security Classification: This area could be part of the project or it can be a separate project itself.

Better Practices VS Best Practices: Depending on your organizational priority, recommendations may aim to achieve better practices as opposed to best practices due to business needs and resource requirements.

Useful Document References

- National Standard of Canada: Microfilm and Electronic Images as Documentary Evidence (CAN/CGSB-72.11-93)
- International Standard: Information and Documentation – Records Management (ISO15489)
- Securing Personal Information: A Self-Assessment Tool for Organizations

Note: There are overlapping contents between the ISO document and the Canadian Standard documents as the latter ones specially address electronic records management. The ISO document provides the principles of RM regardless of the form of records.

I hope you find the points noted useful. If you have a RM review on the radar and would like discuss about it in more details, feel free to contact me. You can also comment this article through this email: teeravit.ch@gmail.com

Attention all members

Do you have anything you would like to share with your local IIA members? Here is your space!

To contribute to our chapter’s newsletter (plus you also earn CPE hours), please contact me here. You will also receive a free lunch training event.
Vancouver Island Chapter’s Educational Events

January – May 2012

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Speaker/Details</th>
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<tbody>
<tr>
<td>February 20-21</td>
<td>IT Audit Workshop (Beginners &amp; Advanced) Two-day workshop Early bird ends Jan 30</td>
<td>Chris Dunn, BCom in MIS, CISM, CISA, CRISC, CISSP In our 2011 Survey our membership has asked for workshops on IT Audit, IT Governance, Disaster Recovery, Business Continuity and Threat Risk Assessments. This workshop combines elements of all of those topics. An Information Technology (IT) or Information Systems (IS) audit is an examination of controls within an IT infrastructure. Evaluation of obtained evidence determines if information systems are safeguarding assets, maintaining data integrity, and operating effectively to achieve organizational goals and objectives. Assessing threats and vulnerabilities that can jeopardize crucial IT assets and recommending appropriate risk management strategies can be a daunting task without a systematic approach to data collection and analysis.</td>
</tr>
<tr>
<td>January 25</td>
<td>How to Position Your Organization to Thrive in Austerity</td>
<td>Connie Siu, Founder and president of CDC Synectics Inc In this presentation, learn how market place changes impact your business, the urgency to optimize efficiency and productivity, and where to focus in achieving operational excellence.</td>
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<tr>
<td>March 14</td>
<td>Breakfast (TBD)</td>
<td>John Doyle, BC Auditor General</td>
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<tr>
<td>April 19</td>
<td>Luncheon (TBD)</td>
<td>TBD</td>
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<tr>
<td>May 17</td>
<td>Luncheon (TBD)</td>
<td>TBD</td>
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For registration to any of the above, go to the [IIA Vancouver Island Website](#)
### Upcoming IIA Canada Educational Events

#### 2012 Webinars

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 10</td>
<td>What auditors need to know about Risk Oversight</td>
<td>Tim Leech, Managing Director Global Services, Risk Oversight.</td>
</tr>
<tr>
<td>February 14</td>
<td>Right Sizing the Internal Audit Department During Volatile Economic Times.</td>
<td>Tony Stanco, Toronto Hydro Corporation.</td>
</tr>
<tr>
<td>March 13</td>
<td>Strategies for Managing the Small Audit Shop</td>
<td>Scott Page, Wajax Corporation</td>
</tr>
<tr>
<td>May 15</td>
<td>Lean Auditing.</td>
<td>James Paterson, Risk and assurance consultant, specialist in Lean Auditing, Chartered Institute of Public Finance and Accountancy (CIPFA).</td>
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For registration to any of the webinars, go to the [IIA Canada Website](#).

#### 2012 Seminar Week

<table>
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<tbody>
<tr>
<td>March 2012</td>
<td>Will be held in Toronto, Ontario</td>
</tr>
<tr>
<td>June 2012</td>
<td>Will be held in Winnipeg, Manitoba</td>
</tr>
<tr>
<td>November 2012</td>
<td>Will be held in Calgary, Alberta.</td>
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</tbody>
</table>

For more information, go to the [IIA Canada Website](#), or the chapter websites.

#### National Conference

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
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<tbody>
<tr>
<td>September 23 – 26</td>
<td>Will be held in Montreal, Quebec</td>
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</tbody>
</table>

For more information, go to the [IIA Canada Website](#), or the Montreal chapter website.
Auditing and Securing Cloud-Based Services

**What**
ISACA Victoria is providing a two-day leading edge course from MIS Training Institute. We have secured a very senior instructor who has extensive experience in security and audit of large-scale infrastructures.

Cloud computing is going mainstream. All sizes and types of organization are making the shift and learning the new paradigm. Organizations like the BC Government have begun assessing how to use the cloud, not whether to use the cloud.

As a Security, Audit or IT Operations professional, you can get ahead of the pack in understanding the nature of cloud services and how security and audit apply.

**When**
February 13 & February 14, 2012
8:30 AM to 4:30 PM

**Where**
Office of the Auditor General of BC

*For registration and more information, go to the ISACA Victoria chapter*

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Joint CMA-CGA-FMI PD Workshop

**What**
The theme for this year's two-day workshop is Sustaining Government Finances. The first day will focus on the challenges that will be faced by governments in the next 20 years, while the second day will consider how those fiscal challenges can be addressed.

**When**
February 28 & February 29, 2012

**Where**
TBD

*Registration will be available in early to mid-January, 2012 at www.cmabc.com. Details on pricing and speakers will be available at that time.*
Successful Mid-Year Meetings

November 29 and 30th were notable dates in the progression of IIA Canada's transition to its own institute. A Canadian delegation consisting of Brian Brown (IIA Canada Board Chair), Jeff Erdman (Canadian representative on the North American Board (NAB)) and Yaro Zajac (Executive Director IIA Canada) were in Orlando to present the draft Canadian Institute (CI) Business Plan to both the NAB and the Global Executive Committee. During several public sessions the Chairs of the Global Board and NAB continually affirmed their belief that Canada needs and deserves its own institute and emphasized their commitment to making that happen. And good news - both governing bodies gave IIA Canada support to continue with implementation of our transition plan.

As a team, the Interim Canadian Board (ICB) and IIA Canada staff now turn their attention to finalizing and executing the CI Implementation Plan. With one year to be in full operation and key approval steps during 2012, time is of the essence. In addition to our own defined implementation milestones, certain expectations have been established for the next step in the approval process – the GAM meetings in March 2012. As a result, the first quarter will be very busy for the Board and Staff, focusing on the following items:

IT System – we are short-listing potential vendors in preparation for negotiations on pricing. The system will deliver on four key components: member management; event management; CPD tracking and reporting; and website hosting. Upon implementation members will notice improvements that will allow maintenance of their own profiles, dues renewal in Canadian funds, on-line event registration and payment for Canadian education offerings, ability to track their own CPD and, best of all, a redesigned website for improved communications. The team will also be considering options for a financial software package suitable for an organization of our size.
Successful Mid-Year Meetings...(cont’d)

Service Delivery Methodology – now that preliminary assessments have been completed for the business plan, the team will be reviewing options and finalizing decisions on how best to deliver each service (i.e. through HQ, IIA Canada or via a third-party) and pricing structure. Included in these services will be development of a model for both Quality Assurance Reviews and On-site Training.

Chapter/IIA Canada Service Delivery Framework – there is a need for the roles and relationships within Canada to be clearly defined prior to going live as an Institute. As discussed in the Canadian Institute Proposal and in recent sessions with your chapter leaders, we consider this an essential step to the future success of the institute. Although most of the work on this initiative will be undertaken in the second and third quarters, the initial terms of reference, team leadership, and project plan will be developed in Q1. It should be noted that this initiative is not required for approval by NAB or Global. However, a stable well-coordinated future Canadian operation maximizing the efforts of both parties in a clearly articulated document is a must. A project team of representatives from both chapters and IIA Canada is being established so stay tuned for further communication on the progress of this project in the near future.

Education – the Committee is now finalizing the 2012 schedule for seminars, conferences, webinars etc. The plan will also detail development of the Audit Leadership program as a service to Chief Audit Executives. Members will be interested in the committee’s research into new options to deliver educational products enabling us to fulfill our guiding principle of providing educational opportunities with Canadian content to all members regardless of their physical location. Also, in the first quarter, a longer-term Education Strategy will be developed in conjunction with our chapters. This Strategy will then drive the education program being developed for 2013, 2014, and beyond.

National Conference – although not directly part of the transition, it is interesting to note the Canadian Conference Advisory Committee’s initiative to improve upon the process for national conferences. They are in the process of redesigning the model in which we deliver the National Conference providing more consistency and better control over the event while striving to increase attendance each year.

Marketing program – to facilitate the transition and ensure that IIA Canada will be viable, it must solicit and consolidate support from a diverse group of stakeholders. The sponsorship program takes into consideration such factors as: limitations on the yield of the Canadian market; the availability of marketing assets and marketing reach; and as a new institute, IIA Canada requires a significant marketing effort to sustain sponsor interest and create long-term value. We have contracted the services of Electric Strategies to assist in development of a strategy to fulfill these requirements. Now staff must hire appropriate resources and begin execution on this program.
Reserves – the ICB recognizes the need to establish a contingency fund to ensure the entity remains a going-concern. This fund may be needed in the event that the organization experiences a short term period of negative contribution. Best practices indicate this contingency should equate to three to six months operating expenses, which in the case of IIA Canada amounts to approximately $750,000. Our reserve strategy is divided into three parts:

Founding Partner Program – part of the Marketing Program above, addresses this component of the reserve strategy. It is a one-time opportunity to participate as a “Founding Partner” of IIA Canada. All the funds generated through this program will be directed exclusively to the establishment of a reserve. Preliminary market analysis indicates interest in a program of this nature in Canada. The next most important step is to complete Founding Partner marketing materials and launch the program with prospective partners.

Canadian Chapter Support – each chapter manages its own funds per guidelines for Chapter Funds Management. For chapters that have sufficient asset bases to cover their year-to-year cash flow requirements, restricted and unallocated funds are typically invested to garner a modest, low risk return. IIA Canada has initiated negotiations with chapter leaders to designate a portion of their unallocated chapter funds to the IIA Canada Reserve. The concept is that these “restricted” funds will be placed in a financial instrument, under IIA Canada control, that will continue to enjoy a modest, low risk return for the chapter yet be available to IIA Canada in the unlikely event of a negative net contribution. An appropriate governance and accountability framework would be established with the chapters to oversee the reserve fund activity. Those chapters that have been approached have responded positively subject to some expected caveats (e.g. a thorough review of the Business Plan).

IIA Headquarters - Canadian members have had a significant impact in building the assets of The IIA and in doing so have a “stake” in those assets. The ICB plans to identify a small group of individuals to continue to research and develop “options” for use during negotiations with HQ.

Staffing – we have approval to proceed with staffing for 2012. It will be the responsibility of the Executive Director to progressively staff the office as needed to assist in not only service delivery, but also for internal processes that will be required to support the institute.

Business Plan – the document will be shared with a number of stakeholders to “reality test” the assumptions that have been used. Included in this audience will be all chapter leaders within Canada for their assessment and comment. Finally, the Pro Forma financial statements will be re-challenged and subjected to an “audit” by the IIA’s Internal Auditor.

As you can see it will be a very busy first quarter of 2012. We will keep everyone updated along the way – so stay tuned.
IIA Launches New Video-sharing Site

November 16, 2011
In keeping with its motto of “Progress Through Sharing,” The IIA today launched a new video-sharing site, AuditChannel.tv, that addresses the specific needs of internal auditors and the business community.

With “video channels” focused on areas such as fraud, governance, risk, technology, operations, finance, compliance, and more, AuditChannel.tv enables internal audit professionals worldwide to search for and post short videos (most are under five minutes in length) that address the topics of greatest interest to the profession.

IIA Audit Executive Center Declares Three Imperatives for Crisis Management in 2012

September 28, 2011
From the BP oil spill to Hurricane Katrina to the tsunamis in Japan, crises of enormous proportions may strike at any time and have devastating effects on life and economy.

Some might say, “It won’t happen to us.” But without a thorough plan for responding to a multitude of potential events, organizations are leaving themselves wide open to the risks of poor crisis management.

The Institute of Internal Auditors (IIA) Audit Executive Center has put forth three imperatives for crisis management that every organization and chief audit executive should make a priority.

Continued Growth of Internal Audit Profession Globally Prompts IIA to Expand Language Offerings for Certification Exams

January 3, 2012
The Institute of Internal Auditors (IIA) has implemented an expanded translation and delivery plan for its flagship exam, the Certified Internal Auditor® (CIA), as well as one of its specialty exams, the Certified Government Auditing Professional® (CGAP®).

The translations included in this most recent expansion of the certification program, which include Hebrew, Arabic, and Estonian, are in response to continued growth of the internal audit profession globally and demand for credentialed practitioners.
IIA Internal Auditor is the world's leading publication covering the internal audit profession. Internal Auditor magazine shares timely, helpful, indispensable information for professionals who want to keep pace with the diverse, dynamic field of internal auditing.

Internal Auditor content may be reprinted with the appropriate permission.

Featured Articles in the December 2011 Issue

Raising Internal Audit’s Potential - By becoming a partner with the business, auditors can leverage their expertise to help the organization improve its operations.

The Strategy Audit – A medical laboratory focuses on risk assessment in planning its growth and expansion strategies.

Auditing by-products – Manufacturing industry auditors can gain insight into a business's overall health by asking questions about the production and handling of their company's secondary products.

Big Ideas for Small Audit Shops – Several strategies can help functions of modest size overcome resource limitations and perform like their larger peers.

Click Here for instant access to the December 2011 issue. Member login is required.

Quick links......

Like us on Facebook

Blog with us
Professional Standards & Guidance

IPPF - The International Professional Practices Framework (IPPF) is the conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors.

PG - Practice Guides provide detailed guidance for conducting internal audit activities. They include detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, as well as examples of deliverables.

*Practice Guides are restricted to IIA members only*

Recently Released Guidance from IIA

December 15, 2011

**IPPF Practice Guide Released: Reliance by Internal Audit of Other Assurance Provider**

This practice guide utilizes the fundamental principles established by the Standards to provide a process for valuing the work of others and assessing the reliability of assurance providers. Ultimately, responsible coordination attracts greater reliance on internal audit, decreasing the cost of compliance and increasing the efficiency for providing assurance. To view the revised Standards, as well as the marked-up version showing changes from the existing Standards, visit [http://www.theiia.org/guidance/standards-and-guidance/ippf/standards/](http://www.theiia.org/guidance/standards-and-guidance/ippf/standards/).

**Practice Guide – October 2011:**

**Independence and Objectivity**

The importance of independence and objectivity, which has always been significant for internal auditors, continues to increase among the challenge.

► **Attention all members!** ◄

Promotions? Moves? Retirement?

Share your significant news with us and we will be happy to share it with the rest of the members.

Email me at krafiei@bcauditor.com
NEW TO IIA CERTIFICATIONS?

Why Become Certified?
There are many reasons to obtain an official IIA certification designation. Whether it's the hallmark designation of internal audit, the Certified Internal Auditor® (CIA) designation, or one of our three specialty industry certifications – obtaining a certification helps to define professionalism.

Six Steps to Certification
Not sure where to begin? Read through these six steps on how to start off on your trail to certifications with The IIA.

Certification Frequently Asked Questions (FAQs)
Read some of the frequently asked questions we receive about IIA certifications and exams. These valuable questions and answers can also help those auditors looking for a little more information on a specific area.

The Various Certifications
The IIA's Certified Internal Auditor® (CIA®) certification is the only globally accepted designation for internal auditors. It is a four-part exam that remains the standard by which individuals demonstrate their comprehensive competence and professionalism in the internal auditing field.

The IIA also offers three specialty certifications: 1. Certification in Control Self-Assessment® (CCSA®); 2. Certified Government Auditing Professional® (CGAP®); and 3. Certified Financial Services Auditor® (CFSA®). Individuals may choose to take a specialty exam as credit for Part IV of the CIA exam or individuals who do not meet the CIA program education and experience eligibility requirements may wish to take one of the specialty certifications, which are one-part exams.
Photo Corner – Recent Events

Shane Troyer – Breakwater Accounting Advisors LLP
## IIA Vancouver Island Chapter – Board of Directors for 2011-2012

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Organization</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Steve Ward, CA·CIA</td>
<td>bclMC</td>
<td>(250) 387-0509, <a href="mailto:Stephen.ward@bcimc.com">Stephen.ward@bcimc.com</a></td>
</tr>
<tr>
<td>Vice President</td>
<td>Teeravit Chintawongvanich, MBA, CMA, CIA</td>
<td>bclMC</td>
<td>(250) 952-7457, <a href="mailto:Teeravit.chintawongvanich@bcimc.com">Teeravit.chintawongvanich@bcimc.com</a></td>
</tr>
<tr>
<td>Treasurer</td>
<td>Tony Graham, MBA, CMA, ACMA, BSc</td>
<td>BC Ministry of Finance</td>
<td>(250) 387-8111, <a href="mailto:Anthony.graham@gov.bc.ca">Anthony.graham@gov.bc.ca</a></td>
</tr>
<tr>
<td>Past President</td>
<td>Tom Peerless, MBA, CMA</td>
<td>HP Advanced Solutions Inc.</td>
<td>(250) 532-0307, <a href="mailto:Tom.Peerless@hpadvancedsolutions.com">Tom.Peerless@hpadvancedsolutions.com</a></td>
</tr>
<tr>
<td>Secretary</td>
<td>Alina Zutz, BA</td>
<td>PRA Group</td>
<td>(250) 713 5984, <a href="mailto:Alinaz@pragroup.ca">Alinaz@pragroup.ca</a></td>
</tr>
<tr>
<td>Programs</td>
<td>Nijjy Potikanon, MBA, CIA</td>
<td>BC Pension Corporation</td>
<td>(250) 387-4280, <a href="mailto:Nijjy.potikanon@pensionsbc.ca">Nijjy.potikanon@pensionsbc.ca</a></td>
</tr>
<tr>
<td>Programs</td>
<td>Tanya Barrett, CMA</td>
<td>BC Ministry of Finance</td>
<td>(250) 356-5765, <a href="mailto:Tanya.Barrett@gov.bc.ca">Tanya.Barrett@gov.bc.ca</a></td>
</tr>
<tr>
<td>Programs</td>
<td>Graham Tranter, CCSA, PMP, ITIL</td>
<td>University of Victoria</td>
<td>(250) 853-3185, <a href="mailto:gtranter@uvic.ca">gtranter@uvic.ca</a></td>
</tr>
<tr>
<td>Membership / Certification</td>
<td>Jackie Bruneau, CA, CIA</td>
<td>BC Ministry of Citizens' Services</td>
<td>(250) 952-8658, <a href="mailto:Jackie.bruneau@gov.bc.ca">Jackie.bruneau@gov.bc.ca</a></td>
</tr>
<tr>
<td>Webmaster</td>
<td>Shaun Price, CA, CIA, BCom</td>
<td>Maritime Forces Pacific</td>
<td>(250) 363-4530, <a href="mailto:Shaun.Price@forces.gc.ca">Shaun.Price@forces.gc.ca</a></td>
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<tr>
<td>Newsletter</td>
<td>Keyvan Rafiei, CA, CIA</td>
<td>Office of the Auditor General</td>
<td>(250) 419-6202, [krafiei@bc auditor.com](mailto:krafiei@bc auditor.com)</td>
</tr>
<tr>
<td>Member-at-Large</td>
<td>Chris Brown, CA</td>
<td>BC Ministry of Finance</td>
<td>(250) 387-9237, <a href="mailto:Chris.Brown@gov.bc.ca">Chris.Brown@gov.bc.ca</a></td>
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