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The Queen honored the profession, declaring May “International Internal Auditor Awareness Month in British Columbia”. See the news announcement and a full page copy of the proclamation starting on page 3.

Click Below To Follow Us On:

Linkedin

Our Facebook Page

Our Chapter's Official Website

Our Board of Directors at the Annual Planning Meeting on April 24 (Board President Teeravit Chintawongvanich is behind the camera)
Dear Chapter Members,

We are in the middle of spring and I hope you are enjoying it as much as I am. Cherry Blossoms are a refreshing sign of the season and symbolic of renewal for me. This is also the time that our new fiscal year is approaching.

Please continue your support of our chapter through participation in our events, responding to chapter surveys, and ongoing conversation with our board.

New IIA Certified Member

Congratulations to Lisa Pender, CIA for her success in earning the CIA designation. As of today, our chapter has 10 newly certified members in this fiscal year. This is a key building block in promoting who we are and what value we bring to our organizations.

New Record High on Event Participation

Do you know that 77% of our membership participated in one or more of our events this year? Last year the ratio was 68%. The past three luncheons were all very successful, both in terms of registration and participant satisfaction.

If you have not attended one of our events, I encourage you to come and check out one of our luncheons. The programming is excellent. They also present a great opportunity to mingle with other professionals in our community.

New Proclamation from the Queen

May is “International Internal Audit Awareness Month in British Columbia”!! Print the Declaration and share it with your employer and colleagues. Individual efforts like this will further our profession all the way. Let people know what we aim to achieve in our organization and how we fit into the corporate structure.

New Chapter Board Slate – FY2014-15

This is my last newsletter message as Chapter President as I am finishing my 2-year term. I have been greatly supported by each of the board members. As a member, I appreciate their commitment, time and insight to make our chapter stronger as an organization and more effective in delivering relevant services to chapter members.

As Chapter President, it has been my pleasure to serve the Board and all chapter members. We have really come a long way since our inception in 2007. If you would like to be a part of our chapter’s leadership or you want to know in which positions we need member commitment, please contact me at anytime.

Annual General Meeting on June 24, 2014

You are invited to attend our AGM on Tuesday, June 24, 2014. Our speaker, Hamish Flanagan, Adjudicator, Office of the Information Privacy Commissioner, will speak on information privacy issues of interest to auditors. This event is free for all members, so mark your calendar and come out to enjoy the presentation and, of course, the business portion of the AGM. The official invite will follow.

Teeravit Chintawongvanich, CIA, CRMA
British Columbia Recognizes Internal Audit Awareness

Proclamation declares May International Internal Audit Awareness Month

Victoria, B.C. (May 1, 2014) — The Honorable Judith Guichon, Lieutenant Governor of British Columbia, recently proclaimed May 2014 “International Internal Audit Awareness Month in British Columbia”.

International Internal Audit Awareness Month is celebrated globally each year and helps to recognize internal audit professionals who work to meet business goals by monitoring and alleviating company risks.

The month-long celebration is sponsored by The Institute of Internal Auditors, the global voice for the internal audit profession. Its mission includes providing dynamic leadership for internal auditing. British Columbia private- and public-sector organizations remain robust when their internal audit functions are sound and focused on financial, compliance and fraud-related risks.

The IIA Vancouver Island Chapter’s objective is to provide opportunities on Vancouver Island for professional development and networking. For more information about the Chapter, contact Kelly Dorin at 250-652-6286 or visit the Vancouver Island Chapter’s Website.

About The IIA
Established in 1941, The Institute of Internal Auditors (The IIA) is a professional association for internal auditors around the world, with headquarters located in Altamonte Springs, Florida. The IIA serves more than 180,000 members from 190 countries, providing professional development, guidance, and certification. For more information, visit www.theiia.org.

Kelly Dorin CPA, CA, CIA, CCSA, CRMA | Marketing & Membership Chair
The Institute of Internal Auditors - Vancouver Island Chapter

This press release was provided by our Marketing and Membership Chair, Kelly Dorin, to the Times Colonist, Business Examiner, CBC Radio One and 38 other news media outlets. THANKS KELLY!
International Internal Audit Awareness Month

On February 11th, 2014 the Honorable Judith Guichon, Lieutenant Governor of British Columbia officially proclaimed May 2014 “International Internal Audit Awareness Month in British Columbia”.

International Internal Audit Awareness Month helps to recognize the internal audit professionals who work to meet goals by monitoring risks while utilizing competencies to alleviate those risks.

The Institute of Internal Auditing serves as the global voice for the internal audit profession. Its mission includes providing dynamic leadership for the global profession of internal auditing. British Columbia private and public sector organizations remain robust when the internal audit function is sound and focuses on financial, compliance and fraud related risks.

The IIA Vancouver Island Chapter’s objective is to provide opportunities on Vancouver Island for professional development and networking. For more information about our Chapter, contact Kelly Dorin at 250-652-6286 or visit the Vancouver Island Chapter’s Website (https://chapters.theiia.org/vancouver-island)

Kelly Dorin CPA, CA, CIA, CCSA, CRMA | Marketing & Membership Chair
The Institute of Internal Auditors - Vancouver Island Chapter
Canada
Province of British Columbia
A Proclamation

ELIZABETH THE SECOND, by the Grace of God, of the United Kingdom, Canada and Her other Realms and Territories, Queen, Head of the Commonwealth, Defender of the Faith

To all to whom these presents shall come — Greeting

WHEREAS Internal auditors in both the public and private sectors support their organizations to meet their objectives by monitoring risks and ensuring controls in place are adequate to mitigate those risks, and

WHEREAS Internal auditors along with the organization’s Board, executive management, and the external auditors, are a corporate governance cornerstone and help their organizations comply with new legislation and regulations for enhanced corporate government, and

WHEREAS Institute of Internal Auditors (IIA), an international professional organization with membership of over 175,000 members, and the local Vancouver and Victoria IIA Chapters are celebrating International Internal Audit Awareness month in May 2014, and

WHEREAS Our Lieutenant Governor, by and with the advice and consent of the Executive Council, has been pleased to enact Order in Council 903 on October 11, 2002;

NOW KNOW YE THAT We do by these presents proclaim and declare that May, 2014, shall be known as

“INTERNATIONAL INTERNAL AUDIT AWARENESS MONTH IN BRITISH COLUMBIA”

in the Province of British Columbia.

WITNESS, The Honourable Judith Guichon, Lieutenant Governor of Our Province of British Columbia, in Our City of Victoria, in Our Province, this eleventh day of February, two thousand fourteen and in the sixty-third year of Our Reign.

BY COMMAND.
Leveraging Technology Effectively: Tips & Insights from Leading Small Audit Shops

By Richard J. Anderson and Mike Gowell

Richard J. “Dick” Anderson is a clinical professor at DePaul University in Chicago where he focuses on audit, risk management and related issues. A retired partner of PricewaterhouseCoopers, Dick is the 2011 recipient of the Bradford Cadmus Memorial Award, the IIA’s highest recognition for contributions to the global internal audit profession.

Mike Gowell is General Manager and Vice President of TeamMate, an operating unit of Wolters Kluwer Audit, Risk & Compliance.

How can small audit shops (departments with 1-10 staff members) make better use of technology? Audit leaders interviewed for Audit Technology Insights 2013, a global report addressing the primary challenges facing smaller audit functions today, suggest a number of ways to gain more leverage from technology:

• To deal with the constant challenge of talent turnover, use technology to **capture and share** the knowledge resident in internal audit staff members, **assign technology champions** to gain new knowledge, transfer their know-how, and achieve cross-training objectives, and **document continuous auditing scripts and program logic**. The bottom line: Technology-driven knowledge-sharing and retention can help mitigate the risk of knowledge loss linked to turnover.

• To gain stakeholder support for major technology initiatives, **think strategically** and **identify benefits to the businesses** as opposed to just internal audit, laying out the anticipated benefits of technology and determining what can be realistically tackled on a year-to-year basis.

• To address ever-present time constraints, **simplify your approach to time**, focusing more on resource allocation as opposed to measuring productivity on an audit-by-audit basis, **allocate blocks of time to key priorities**, and **turn upgrades into projects** to be added to your annual audit plan.

• **Take a phased-in, incremental approach to adopting new technology**, picking a few features to implement in Year 1 and adding additional features in subsequent years.

• To learn a new system, **master a single process and just one tool**, applying what you learn to both financial and operational processes.

• **Concentrate departmental expertise with a limited number of staff members** to improve the speed and quality of script writing and other key tasks.

• **Provide your key stakeholders** (senior management and the audit committee) with the ability to review, approve and/or comment on audits from remote locations.
To gain input for Audit Technology Insights 2013, which is available at www.teammatesolutions.com/leadership, TeamMate surveyed auditors from around the world and conducted roundtable discussions and follow-up interviews with more than 30 audit leaders representing a broad mix of small audit groups. What can we conclude from this input? First, that smaller audit groups appear to be gaining significant benefits from their use of technology, and second, that when it comes to small audit shops, in particular, the effective use of technology is an imperative, not a luxury. We also found strong support for the role of technology as a key enabler to address major risk and audit concerns and confirmation of the importance of stakeholder backing for technology initiatives.

If you would like to share your story, expertise, and/or experience in any internal audit related topic in this newsletter section, please click here to contact our Newsletter Chair. You will also receive a free lunch training event!
## Professional Development Events

### MAY-JUNE

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Type/ Speaker</th>
<th>Topic</th>
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<tbody>
<tr>
<td>Thursday, May 15, 2014</td>
<td>Luncheon Speakers – Jeremy Picco, CA* CIA, CFA, PRA Group and Megan Clair, CGA, PRA Group</td>
<td>Reputation Risk Management</td>
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<tr>
<td>Tuesday, June 24, 2014</td>
<td>Annual General Meeting and Luncheon with Speaker – Hamish Flanagan, Adjudicator, Office of the Information Privacy Commissioner</td>
<td>Information Privacy Issues for Auditors</td>
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- All events are held at the Union Club of BC, 805 Gordon Street
- For registration to any of the above, or more information on upcoming events Go to [Institute of Internal Auditors Vancouver Island Chapter](https://www.iiavancan.org/).  

### Check These Out!

- **IIA Canada** provides regular, free webinars and e-learning courses. Click the icon above for the scheduled events and details.

- **IIA National Conference** will be in Ottawa this year. Check the program details and registration info via this link.

- **IIA HQ** also provides free monthly webinars. [Click here](https://www.iiacanada.org/) for upcoming sessions.

- **Other**: An upcoming relevant investigative interview course will be in Vancouver in June 2014. [Click here](https://www.iiacanada.org/) for the info.
IIA Headquarter News and Announcements

**CALL FOR SPEAKERS:** IIA International Conference, Vancouver, BC/July 5-8, 2015-closes May 23, 2014. [Click Here For Details]


August 18-20, 2014  **Governance, Risk, and Control Conference - An IIA and ISACA Collaboration**
**The Breakers / Palm Beach, FL USA**

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**AuditChannel.tv**

Click on **AUDIT CHANNEL.tv** above, relax and enjoy some quality and empowering TV, including:

**Advocacy: Key to Internal Audit's Future**
04:06
“Advocacy has been and will always be key to internal audit survival,” says Anton van Wyk, CIA, CRMA, 2013-14 Senior Vice Chair, The IIA Global Board of Directors. Learn how The IIA and internal audit organizations around the world are working together to advocate on behalf of our profession and its practitioners.

**Approaching Fraud Risk Management Proactively**
02:16
Paul Zikmund tasks internal auditing with developing proactive rather than reactive controls to mitigate fraud risk, and making sure audit committees and management are doing their part.

**The Power and Effect of a Well-Executed Audit**
03:10
Rachel Snell shares what went into a major audit conducted more than five years ago that still has people talking.
IIA Certifications

Whether Standing Alone or Not - You Differentiate Yourself as a Certified Internal Auditor !

Jean Baptiste
Marie Louise
Pierre Francois
Your Name, CIA
Alexis Morin
Paul Fournier

Jean Baptiste, CA
Marie Louise, CMA
Pierre Francois, CGA
Your Name, CPA, CIA
Alexis Morin, ACA
Paul Fournier, ACCA

Jean Baptiste, MA
Marie Louise, MBA
Pierre Francois, BA
Your Name, MPA, CIA
Alexis Morin, PMP

IIA CIA Learning System

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.

In response to market demand for premier quality global CIA exam preparation, The IIA has developed The IIA's CIA Learning System™.

The IIA's CIA Learning System is a comprehensive print and online CIA review program that will prepare you to pass the CIA exam. In 2011, The IIA updated topics to align with 2011 IPPF. A French version of the program is also available. For more information on IIA's CIA Learning System click on the logo below.

Exclusive Offer to Members

Your IIA Vancouver Island Chapter is pleased to assist members interested in obtaining the globally recognized CIA designation through providing IIA's CIA Learning System at significantly lower prices:

- Full Kit : 3-Part Exam, CAD$650* (New!)
- Individual Part, CAD $285* (New!)
- Full Kit: 4-Part Exam, CAD$625*
- Individual parts CAD$275*

Note: * All inclusive. Subject to change without notice. Prices for non-members are also available.

This offer represents significant savings from the regular prices offered directly through the IIA.

For more information and to purchase your IIA’s CIA Learning System, please go to the following link.

The IIA's CIA Learning System - Order/Payment Site
NEW TO IIA CERTIFICATIONS?

IIA Certification: Financial Support

To support our chapter members in their pursuit of IIA Certification(s), the chapter will provide financial support to the successful candidates who meet the following criteria.

1. All exam and application fees were personally funded.
2. All eligibility requirements were met and passed the exam(s).
3. Be a good standing member when the certification is awarded.

Each successful candidate will receive $100. A limit of 5 successful candidates has been set up for each fiscal year.

Gleim CIA Study Material Discount

In addition to the discounts on IIA’s CIA Learning System, we are proud to offer significant discounts on Gleim’s CIA Study Materials for our chapter members.

As a chapter member, you can get a 20% discount on Gleim’s CIA exam prep products. Please visit the Members Only section of the IIA Vancouver Island website.

We would like to hear from you. Any comment or suggestion on how we can support you for earning IIA Certifications?

► Attention all members ◄

Important change to the Education Requirement for the CIA: The Global Board of Directors has approved an alternate path to eligibility for the CIA for those candidates who do not possess a Bachelor’s degree from an accredited university. Candidates may now become eligible for the CIA, subject to approval, who possess: Two years post secondary education and five years verified experience in internal audit or its equivalent, OR Seven years verified experience in internal audit or its equivalent. The complete process and forms are coming soon. Please check this page for updates and details.

► Certifications Questions? ◄

Ask our Certification Chair, Michael Zwicker
michael.zwicker7@gmail.com

CIA Exam Review Program by Mount Royal University (Online Course)

Click here for more info.
THE “LOST DEPOSIT BAG” AND OTHER FRAUDS IN SCHOOLS, GOVERNMENT ORGANIZATIONS

Article originally appeared in the June 2013 Fraud Examiner. Copyright Association of Certified Fraud Examiners (ACFE).

Dennis Dycus, CFE, CPA, CGFM, recently retired as Director of the Division of Municipal Audit in the Office of the Tennessee Comptroller of the Treasury, having been with the office for more than 39 years. In a Q&A with the ACFE, he provides his candid insight on fraud investigation from the government agency perspective.

Can you describe a “typical” fraud case in your line of investigation?
We conducted many fraud investigations involving school student activity and cafeteria funds and related school support organizations. Most people have no idea how much cash goes through a large centralized high school in Tennessee. It is not uncommon for a school to generate $1.5 million a year in activity and cafeteria funds. That does not take into consideration what a related school support group(s) may generate. The school football booster club can easily raise several hundred thousand dollars in a large high school with a winning program. The same goes for basketball and band boosters.

The opportunity to commit fraud is provided by the fact that most of the revenues generated by a school are cash, with very little internal control. In a typical fraud, the bookkeeper does not give receipts for all collections; they substitute nonrecurring revenues for cash; they fail to account for or deposit basketball/football game receipts; issue school checks for personal purchases; use the school’s credit card for personal purchases; and often, they just write themselves a check.

Why do you find so much fraud in public schools?
As Willie Sutton said, “…because that’s where the money is!” Sutton was talking about banks, of course, but there is a lot of money involved in public schools — and it is mostly in cash with very few internal controls. Need I say more?
Can you briefly describe some of your most interesting and influential cases?
There are many, but three come immediately to mind:

The “Lost” Deposit Bag
There was the treasurer of a middle school support organization who stole $145,000 from funds raised by the organization for the school. She claimed she “lost” a deposit bag with $25,000 cash in it. Said she must have thrown it away in the garbage. She used the money to have a breast augmentation, eyelid lift and a few other body makeovers. She spearheaded a fundraising campaign to raise money to pay the medical bills of a fifth-grader dying of a brain tumor, and she stole every dime of it. She faked every document she submitted to court to prove her innocence; including a five-page letter from her former doctor stating that she was bipolar. When we proved the letter was a fake, the judge was not happy. He sentenced her to 16 years in prison. She ended up serving three years.

Doubled-Down on Fraud
There was the trusted utility district manager who wanted to retire, but the board of commissioners did not know what to do. So he talked them into creating a deferred compensation account in which they would deposit $1 million in five years. He withdrew his retirement funds and invested them in the futures market and doubled his money overnight. He doubled-down… and lost everything. He started drawing on his deferred compensation account before he earned it and investing in the futures market… and he lost it all. In total, he embezzled $1,075,000 and lost every penny of it.

Fraud Ends in Tragedy
Then there was a chief financial officer of a medium-size city -- he is the only fraudster I know who never benefited from the more than $450,000 that he stole. He had a friend who convinced him that he had won a large workman’s compensation claim, but he needed money for attorney fees and document processing fees because the case had been appealed all the way to the Supreme Court – but he had won. In the end, the finance office found out that he had been scammed and that he would not be receiving any money in order to pay the city back… so he committed suicide.
What are the first things to do when evidence of fraud arises?
I have to determine the validity/quality of the evidence. I cannot open an investigation on what a person thinks or heard. In order for me to even consider a case, I must have at least one of two things: 1) documentation or 2) a person with first-hand knowledge. Even then, because of my scarce resources (request for audits is greater than the staff I have to perform them), I have to consider several things. Is this a politically sensitive area? If so, we need to get it done now. I also have to look at how big the fraud might be. I cannot afford to allocate $15,000 or $20,000 to perform an investigation in an area where the maximum loss would only be a few thousand dollars. We often refer such cases to the local public accounting firm that is performing the financial audit and ask them to look into the areas and get back to us.

What are some of your general methods during your fraud examinations? Are there formally developed investigative protocols?
I do not have a standardized checklist because every client is different and you have to develop your procedures after you have evaluated the situation, including internal controls, in order to find out where the weakness (opportunity) is and then design tests to determine if a fraud had been committed.

How do fraud examiners avoid tipping suspects off to an investigation? That must be particularly hard in a close-knit school setting.
Conducting a fraud investigation is a three step process: You gather your documentation; interview your witnesses; and then interrogate. Any other sequence often proves to be disastrous. Using this method, you do not confront the suspect right off of the bat. You’re talking to everyone. As you gain a better understanding of what happened and who the suspect is, you may often find an enemy where a friend once was.

How quickly should you jump to interviewing subjects and suspects?
You should seldom, if ever, go in and interview the suspect right off the bat; primarily because at that point, you don’t know what questions to ask. You should gather documentation, conduct interviews and then hone in on the subject. The great thing about obtaining a confession is that you don’t have to go to court.

What should you do after you get a confession?
First, praise the individual for admitting that they made a mistake. Then ask them to write it down. The first thing that I would ask them to write is that the confession is voluntary and that they were offered refreshment breaks during the interview process. If a witness is not in the room at the time of the confession, call on one and have them witness the confession just in case the subject changes their mind at a later date and reneges on their confession.
What’s the difference between a trial and a sentencing hearing?
In a trial, the suspect has pleaded not guilty. The case is presented by the prosecution and defense before a judge or a jury. After the presentation of the evidence for both sides, the judge or jury decides on the guilt or innocence of the subject. After the trial, a judge may set a separate sentencing hearing.

When it is necessary to hold only a sentencing hearing, the subject has pleaded guilty. The prosecuting attorney will go over the case and present any enhancing circumstances he wishes the judge to take into consideration in determining the punishment. The defense attorney will present a case for mitigating circumstances. The judge will consider both arguments in arriving at a sentence.

What is your advice to budding fraud examiners who want to get into public auditing and fraud examination? How does it differ from other sectors?
My advice is to spread the word about fraud every chance you get. Take advantage of every opportunity to speak before any group on the subject of fraud. Because fraud affects all of us, everyone is interested in the subject. Go to the ACFE.com and download the PPT presentation on the ACFE’s Report to the Nations on Occupational Fraud and Abuse. Edit it to the extent you need and use it as part of your presentation. It will make you look good! Volunteer to speak to college accounting classes and professional business fraternities. Do whatever you can to get your message out, and then when fraud happens in an organization (and we all know it is just a matter of time), they will remember you.

What kinds of skill sets did you look for in aspiring fraud examiners?
That is a very good question. I often say that many people want to be fraud investigators, but not all of them have the necessary attributes. While the following list is not meant to be all inclusive, I looked for the following attributes in a wannabe fraud investigator: they have an imagination; they like to think as part of solving a problem; they like to be constantly challenged; they good listeners and in turn know how to elicit information; they are able to set their emotions aside when conducting fraud investigations; they like to ask questions; they are observant; they do not like routine; they love what they do; and their professional skepticism is on 24/7/365. And that’s just a good start.

Dennis Dycus, CFE, CPA, CGFM, recently retired as Director of the Division of Municipal Audit in the Office of the Tennessee Comptroller of the Treasury, having been with the office for more than 39 years. He can be reached at dfdcpa@bellsouth.net or www.dennisdycus.com.
Fred Wechselberger presents the program “Data Analysis & Continuous Auditing” on January 16th.

The Programs offer a great opportunity to catch up with friends and socialize.

Graham Tranter presenting “IT Governance Audit for Non-IT Professionals” March 20th

Terry Small leads exercises for brain health (or demonstrates mind control) during the “Your Brain at Work” program on April 17.

Enjoying the “Your Brain at Work” program

Terry Small-“The Brain Guy”
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<th>Position</th>
<th>Name</th>
<th>Organization</th>
<th>Contact</th>
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