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IIA Vancouver Island Linkedin Group

Our Chapter's Official Website

IIA Vancouver Island Chapter – “We are blogging too”.
Show me the “Evidence”

I recently had the opportunity to speak to college students on the profession of internal auditing and the sorts of things Internal Auditors do on a day to day basis and the benefits we bring to the organizations we work for. It may have surprised some that we do not spend all of our time reviewing financial statements (that’s the external guys), nor do we chase people to pay their taxes (that’s the US TV view of auditors being the IRS).

In describing to the students the fieldwork phase of an audit, I went into some detail on our process of gaining evidence and its importance in supporting our eventual conclusions. I linked this with our expected objectivity.

We are responsible for exhibiting a high level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Our balanced assessment of all relevant circumstances must not be unduly influenced by our own interests or by others in forming judgments. This is where independence comes in – freedom from influence.

Being objective, and free from influence, means we do not assume we know what is going on, we do not guess, we seek to understand the truth and we gather evidence to get proof of the truth. We can’t always get irrefutable evidence and thus our proof often comes in various strengths.

Given the topic of our Lighter Side article in this newsletter, it seemed to make sense to review the difference between evidence and innuendo, hearsay, rumors and outright fabrications. So what are the types of evidence auditors are interested in and how relevant is each type?

According to the AICPA, Audit Evidence AU Section 326: The reliability of audit evidence is influenced by its source and nature and is dependent on the individual circumstances under which it is obtained. Generalizations about the reliability of various kinds of audit evidence can be made; however, such generalizations are subject to important exceptions. For example, audit evidence obtained from an independent external source may not be reliable if the source is not knowledgeable. While recognizing that exceptions may exist, the following generalizations about the reliability of audit evidence are useful:

- Audit evidence is more reliable when it is obtained from knowledgeable independent sources outside the entity.
- Audit evidence that is generated internally is more reliable when the related controls imposed by the entity are effective.
- Audit evidence obtained directly by the auditor (for example, observation of the application of a control) is more reliable than audit evidence obtained indirectly or by inference (for example, inquiry about the application of a control).
- Audit evidence is more reliable when it exists in documentary form, whether paper, electronic, or other medium (for example, a contemporaneously written record of a meeting is more reliable than a subsequent oral representation of the matters discussed).
- Audit evidence provided by original documents is more reliable than audit evidence provided by photocopies or facsimiles.
According to the [Auditor General of Canada](https://www审计长加拿大)，Auditors shall design detailed audit programs, setting out the procedures that are appropriate to obtain sufficient appropriate audit evidence through the selected use of:

- inspection
- observation
- external confirmation
- recalculation
- reperformance
- analytical procedures
- inquiry

Although the web and “Google” is replete with similar lists of the types of evidence, there seems to be a lack of agreement on which types are strongest. CAE’s I have worked with have rated direct observation quite highly, yet most articles online now suggest otherwise. Rather than try and definitively rank the strengths in any particular order, I will defer to order outlined in the [PCAOB Auditing Standard No.15](https://www.pcaob-us.org).

**Inspection** involves examining records or documents, whether internal or external, in paper form, electronic form, or other media, or physically examining an asset. Inspection of records and documents provides audit evidence of varying degrees of reliability, depending on their nature and source and, in the case of internal records and documents, on the effectiveness of the controls over their production. An example of inspection used as a test of controls is inspection of records for evidence of authorization.

**Observation** consists of looking at a process or procedure being performed by others, e.g., the auditor's observation of inventory counting by the company's personnel or the performance of control activities. Observation can provide audit evidence about the performance of a process or procedure, but the evidence is limited to the point in time at which the observation takes place and also is limited by the fact that the act of being observed may affect how the process or procedure is performed.

**Inquiry** consists of seeking information from knowledgeable persons in financial or nonfinancial roles within the company or outside the company. Inquiry may be performed throughout the audit in addition to other audit procedures. Inquiries may range from formal written inquiries to informal oral inquiries. Evaluating responses to inquiries is an integral part of the inquiry process.

Note: Inquiry of company personnel, by itself, does not provide sufficient audit evidence to reduce audit risk to an appropriately low level for a relevant assertion or to support a conclusion about the effectiveness of a control.

A **Confirmation** response represents a particular form of audit evidence obtained by the auditor from a third party in accordance with PCAOB standards.

**Recalculation** consists of checking the mathematical accuracy of documents or records. Recalculation may be performed manually or electronically.
Reperformance involves the independent execution of procedures or controls that were originally performed by company personnel.

Analytical procedures consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures also encompass the investigation of significant differences from expected amounts.

Taken in varying orders, there seems to be a general agreement on the above definitions and their associated caveats. Possibly because the three different organizations referenced borrowed from each other. In other words, progress through sharing.

So which is actually strongest? To be honest, it’s hard to tell and often dependent upon circumstances, which is probably why competency is one of the other four qualities necessary for all successful internal auditors.

As you get around to reading the Lighter Side (Auditing the End of the World), you may want to refer back to the above information and think about how many of the sky-is-falling situations we are barraged by every day really have little to no substance.

Next time the world is ending... show me the evidence!

Graham Tranter
Graham Tranter, CIA, CFE, CRMA, CISA, CCSA, PMP is currently a Senior IT/Internal Auditor, with a long history of risk management, project management and IT management, including the establishment of security and records management offices and programs. Graham is your Vice President, Communications Chair, and Programs Team member.

Progress Through Sharing

We always welcome your contributions through offers of articles for our newsletter or presentations to our membership. Remember, developing and publishing an article or preparing and delivering a presentation also earns you CPE in support of your annual certification requirements.
IIA HQ and IIAC provide free monthly webinars. Click here for upcoming sessions or follow the links below to register for IIA HQ or IIA Canada free webinars (many are Members Only).

21-June-2016 The Uncharted Territory of Auditing an Organizations Culture

12-July-2016 Maximizing the Value of the Three Lines of Defense

16-August-2016 Data Analytics – Maximizing Value for Internal Audit

20-September-2016 Technology Champions: Key Enablers for Internal Audit

18-October-2016 Leveraging Data to Manage Your Fraud Risk

15-November-2016 Auditing at the Speed of Risk

Don’t Forget! One benefit of being an IIA member is having access to an extensive library of archived webinars. NOTE: On-demand webinars do not qualify for NASBA CPEs.

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

Management’s View of Internal Audit Reflects Organizational Culture
Can the relationship between internal audit and management tell us anything about an organization’s culture? IIA President and CEO Richard Chambers discusses some signs to look out for that might suggest a good or bad corporate culture.

Audit Certification: As A Leader, Do I Need It?
Mike Cowell, holder of three IIA designations, doesn’t mince words when it comes to the need for professional audit certification, even for those at the top levels of the organization.

How to Become Sought-After By Stakeholders, Pt 1
Increasingly, internal audit is attracting stakeholders’ attention. But make sure it’s for the right reasons. In the first of two interview clips with ACL’s Dan Zitting, Stacy Mantzaris asks how internal auditors can gain the attention and respect of stakeholders to become sought-after advisers.
THIS MONTH’S FEATURE:

Data Analytics: Elevating Internal Audit’s Value

Today’s audit leader struggles with creating an integrated, efficient approach to data mining that maximizes the impact and value the audit department delivers. The objective of the project is to research and design a data analytics framework ranging across a wide spectrum of concepts (such as financial risk, compliance, and fraud) to help internal audit functions to broaden risk coverage and to enhance audit efficiency.

You will learn how to:
• Develop a data analytics framework and use it to accomplish multiple audit objectives
• Enhance internal audit efficiency through the use of data mining and analytics
• Eliminate duplicated data mining and analysis efforts across audit and other functions
• Determine the optimal effort needed to maximize the framework

Also available as an e-book or a downloadable PDF.

Download your copy at reduced member rates now

The IIA's 2016 International Conference

Join us as we celebrate The IIA's 75th anniversary at the 2016 International Conference, July 17–20, in New York, NY. You’ll embark on an educational journey rich with insights for internal auditors at every level.

Expand your network with 2,000+ peers from more than 100 countries, deepen your knowledge of internal auditing, and experience the sights and multicultural offerings of New York City as we celebrate “Internal Audit Rising ...75 Years of Progress Through Sharing.”

Additional details will be available soon. In the meantime you are invited to contact us with any questions at international.conference@theiia.org.
**Internal Auditor Magazine Scholarships**

*Internal Auditor* will offer six, $1,000 essay scholarships throughout 2016. Essay questions will be based on the current *Internal Auditor* issue, and winners will be chosen by a volunteer subcommittee from the Publications Advisory Committee. The students who write the most informative and intuitive essays on internal audit subjects will be selected as the winner. Winning essays will be published on [InternalAuditor.org](http://InternalAuditor.org) and reference both the chapter and university with which the winner is associated. In addition, the three finalists for each scholarship will be given a free, one-year student membership to The Institute of Internal Auditors. Scholarship winners will be notified within the month following the application period.

Students will [download the scholarship application](http://InternalAuditor.org/Scholarships) form to get started. Once they have completed their essay, they will submit both the completed application form and their essay to [Scholarship@theiia.org](mailto:Scholarship@theiia.org).

The scholarship essay topics and submission periods are as follows:

**June 2016 – 31 July 2016:**
*How can internal audit functions use analytics to improve efficiency?*

**August 2016 – 30 September 2016:**
*What is the Internet of Things, and what are the risks/opportunities it presents to organizations?*

**October 2016 – 30 November 2016:**
*How can internal auditors work with the second line of defense when conducting compliance risk assessments?*

**December 2016 – 31 January 2017:**
*How can internal auditors best communicate difficult findings/messages to their customers and stakeholders?*

**The IIA’s Academic Relations Program**

For decades, The IIA has been committed to [Academic Relations](http://www.theiia.org) by providing dedicated staffing and volunteer support. As the profession evolved, so did the needs of the academic community for “internal audit-ready” graduates to enter the business arena and meet the demand for graduates with a reduced learning curve.
New Industry Report from TeamMate®

Who owns responsibility for the technology tools used by your audit department?

If you can't answer that, you may be falling behind. The latest research survey from TeamMate focuses on Technology Champions and the significant positive impact they can have on audit departments.

80% of those surveyed view Technology Champions as a key success factor for their organization.

36% of CAEs see Technology Champions as a Key Strategic Player in Audit Management.

View a copy of our latest report at: TeamMateSolutions.com/TechChamp
Welcome New Members!

Our Chapter is pleased to welcome the following new or returning members.

- Gordon Gunn
- Tara Kaehne
- Nick Nadeau
- Janine Scheurmann

IIA VI Chapter Provincial Government Group Membership

Are you a provincial government employee but not part of a group at renewals time (i.e. renewals are not managed by your office - you renew individually and claim for reimbursement, or not)? If so, you may wish to consider joining the IIA Vancouver Island Government Group.

We will ask you to fill out the membership form, but will not submit the form until close to your renewal time (about a month in advance), Then when we get invoiced, we will be able to let you know how much of a saving has been achieved.

Save Money?

Yes, there is a form to complete and an alignment of your renewal to November 30th each year, but you benefit from discounted membership fees. Right now, the discount is $15USD per year; once we get to and maintain 25 members in the group (expected this month), your membership will be reduced by $40USD per year, with renewal through our registration site every November.

We will also reach out to you closer to your renewal time if we determine that you might be interested in this group. Note that in most cases we don’t know how your membership is paid for so feel free to reach out to us first.

For more details, please contact our Membership & Marketing Chair at Shaun.Price@forces.gc.ca.
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Type</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 16</td>
<td>Luncheon and AGM (1.5 CPE) (12:00-2:30)</td>
<td>Healthcare Matters to Everyone</td>
</tr>
<tr>
<td>August 18</td>
<td>Luncheon (1.5 CPE) (12:00-2:00)</td>
<td>Personal Effectiveness</td>
</tr>
<tr>
<td>September 15</td>
<td>Luncheon (1.5 CPE) (12:00-2:00)</td>
<td>Expectations of Internal Audit in Cybersecurity</td>
</tr>
<tr>
<td>October 21</td>
<td>Full Day (8 CPE) Conference</td>
<td>Annual Fraud Program</td>
</tr>
</tbody>
</table>

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.

COSO Certificate Course

As a result of our recent Fundamentals of IT Workshop and with interest expressed through our Annual Survey, we looked into the possibility of bringing in a 2½ day workshop which culminates in an online exam and a COSO certificate.

Unfortunately, we have determined that the cost is $1,800 USD, per person. Add onto that the venue costs, travel and material expenses, a facilitator fee to bring in a speaker, and the new administrative process for getting a US facilitator across the border. In other words, about a $3,000 CAN certificate to try and obtain.

We don’t suspect too many here on the island would be interested in pursuing at this cost. Only one organization in Canada has brought in this course for in house training, not as a public seminar. So, we can try and put you in contact with the right people at IIA if you are interested in this certificate, but we will not be moving forward with this as a potential offering for next year.

Please feel free to contact our Board members with your questions, concerns, opinions, or even kudo’s at any time. We welcome your feedback in improving our service to you and the profession.
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.

A French version of the program is also available.

For more information on IIA’s CIA Learning System click on the logo to the bottom left.

But before you purchase, read on...

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$925* (New!)
- Individual Part, CAD $400* (New!)

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

Certifications Questions? Ask our Certification Chair Tony Pollard at tpollard@parkerjohnston.com
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?

Certification Spotlight

Tell us your story on your journey to certification and we will publish it in our next newsletter. Share your experience!

What certification did you achieve and when?
What prompted you to become certified?
How did you prepare for the exam?
How has certification helped your career?
What advice do you have for others seeking certification?

Answer these questions along with a professional bio and picture to The Connector editor at gtranter@uvic.ca to earn your page on our bi-monthly newsletter.

This year (2016), your Vancouver Island Chapter was again awarded the IIA Chapter of Excellence, through the chapter’s support of the CIA designation, including access to reduced costs for the IIA’s CIA Learning System program.
Our most recently Certified Internal Auditor (CIA) is Gunter Wallner. We asked Gunter to share his story with us.

What certification did you achieve and when? I obtained the Certified Internal Auditor (CIA) designation in April 2016.

What prompted you to become certified? I noticed that more and more accounting and auditor positions require you to thoroughly understand risk analysis/management and governance issues. I also noticed that internal auditing is becoming a very necessary and important field. Even as a designated accountant you have very little understanding of governance, risk management, and internal controls. I think the CIA designation fills this knowledge gap.

How did you prepare for the exam? I purchased the study books and access to the test software from Gleim.

How has certification helped your career? The certification has definitely increased my knowledge in not only internal auditing and internal controls, but IT, management theories, and other topics as well. It has added an extra layer of knowledge to my accounting expertise. I believe I am better equipped in doing my current job as team leader, and the certification might help me take the next step in my career.

What advice do you have for others seeking certification? Internal auditing is an upcoming profession. If anyone is interested in the profession they should go for the CIA certification which is globally recognized. Just make sure you study hard as the exams are not easy.

As Gunter sought and paid for the designation himself, we are pleased to offer him $100 in financial support, as outlined on Page 12 of this newsletter. A limit of 5 successful candidates has been set up for financial support in each fiscal year.
“The Managers in the Finance department were pleasantly surprised at the power and capacity of IDEA®, so much so that they explored using the tool. The software has created a reputation for itself within our organization and helped me to become more of a trusted advisor to the business, which is always my ultimate goal.”
The IIA Vancouver Island Chapter has

105 Members

Sharing the following certifications

In 2014-2015 we achieved GOLD Status for the 8th consecutive year. We need to do this two more times in the next three years to attain PLATINUM status. Following is our 2015-2016 year-end status as at May 31st, 2016.

<table>
<thead>
<tr>
<th>Service Category</th>
<th>Required CAP Points</th>
<th>Achieved CAP</th>
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</thead>
<tbody>
<tr>
<td>Service to Members</td>
<td>325</td>
<td>1,114.17</td>
</tr>
<tr>
<td>Service to the Profession</td>
<td>200</td>
<td>1,708.15</td>
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<tr>
<td>Chapter Administration</td>
<td>160</td>
<td>344.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(Gold at) 1,560</td>
<td>3,166.32</td>
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</tbody>
</table>

As at the end of November, we passed the 1,560 point target for GOLD status. Additionally, we attained the minimum required CAP points in each service category. We must attain both the minimums in each service category and an overall point total. We were only able to do this by continuously striving to bring you events, information, and the support you need or want for your professional growth.

Thank you to all our members who support the Chapter through attending events, suggesting topics and speakers, contributing newsletter articles, presenting to the chapter, answering our surveys, and supporting the Internal Audit Profession.
<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Organization</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Kelly Dorin, CFE, CPA, CA, CIA, CCSA, CRMA</td>
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<tr>
<td>Programs</td>
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<td>HP Advanced Solutions</td>
<td></td>
</tr>
<tr>
<td>Membership &amp; Marketing,</td>
<td>Shaun Price, CPA, CA, CIA, CGA, CRMA</td>
<td>Department of National Defence</td>
<td><a href="mailto:Shaun.Price@forces.gc.ca">Shaun.Price@forces.gc.ca</a></td>
</tr>
<tr>
<td>Certifications</td>
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<td>Parker Johnson</td>
<td><a href="mailto:tpollard@parkerjohnston.com">tpollard@parkerjohnston.com</a> (250) 888-6571</td>
</tr>
<tr>
<td>Member at Large</td>
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<td>PRAGroup</td>
<td><a href="mailto:GWoernle@pragroup.ca">GWoernle@pragroup.ca</a> (250) 802-5646</td>
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<tr>
<td>Member at Large</td>
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<td>BC Ministry of Finance</td>
<td><a href="mailto:Jackie.bruneau@gov.bc.ca">Jackie.bruneau@gov.bc.ca</a> (250) 356-2522</td>
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<tr>
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</tr>
<tr>
<td>Past President</td>
<td>Teeravit Chintawongvanich, CPA, CMA, CIA, CFE, CRMA</td>
<td>BC Investment Management Corporation</td>
<td><a href="mailto:teeravit.chintawongvanich@bcimc.com">teeravit.chintawongvanich@bcimc.com</a> (778) 410-7107</td>
</tr>
<tr>
<td>Governor</td>
<td>Stephen Ward, CPA, CA, CIA</td>
<td>Ministry of Finance – IAAS</td>
<td><a href="mailto:Stephen.Ward@gov.bc.ca">Stephen.Ward@gov.bc.ca</a> (250) 387-0283</td>
</tr>
</tbody>
</table>

Remember that you can give us feedback at any time by contacting any of the board members identified within this (and all) newsletters. In addition, we have created a completely anonymous (no IP tracking, no identification required) survey consisting a single question allowing you to give us feedback whenever you want.

IIA Vancouver Island Anonymous Feedback: [https://www.surveymonkey.com/r/ZVNND73](https://www.surveymonkey.com/r/ZVNND73)
Please find below our current slate of nominations for the IIA Vancouver Island Chapter 2016/2017 Board, as registered by the Nomination Committee.

### 2016-2017 IIA Vancouver Island Board Nominations

#### Appointments (2 Year Terms)

**Chapter Role**
- Governor
- Past President

**Confirmed Appointments**
- Teeravit Chintawongvanich (current Past President)
- Kelly Dorin (current President)

#### Positions for Election (2 Year Terms)

**Chapter Officer Role**
- President
- Vice President
- Secretary
- Treasurer

**Confirmed Nominee(s)**
- Graham Tranter (current Vice President)
- Lisa DeWit (current Secretary)
- Jenny Yue-Detterer (new board member)
- Tony Pollard (current Certifications Chair)

#### Positions for Election (1 Year Terms)

**Chapter Role**
- Programs Chair
- Programs
- Membership and Marketing Chair
- Certifications Chair
- Communications Chair

**Confirmed Nominee(s)**
- Sonia Vicente (current Programs Chair)
- Renuka Joshi (new board member)
- Shaun Price (current Membership and Marketing Chair)
- Graham Tranter (current Vice President)
- Graham Tranter (current Communications Chair)

Nominations will also be accepted from the floor during the AGM.

During the AGM, we will also thank our departing Board member for their years of service.

### Progress Through Sharing

Becoming a board member is a great way to share your experience and expertise with the profession. And, depending upon your IIA certification and board participation, you earn up to 15 CPE for your volunteer contributions.
Auditing the End of the World (Proactively)

The following is a short piece of analytic work performed in preparation for the end of the world in 2012. Although it would now seem to be proven that the world did not, in fact, end as expected, at the time a proactive audit seemed to make sense. The logic being that it would be better to analyze the event before it happened, just in case it did and rendered a post event analysis less relevant.

In the following assessment, there were 12 risk indicators identified that hinted at the potential for the conclusion of worldly events. Our auditor seemed to do a reasonable job of considering and responding to each risk, in no particular order.

You may note that the auditor’s conclusion that no action should be taken and ongoing work should continue unabated was apparently validated with the passage of time.

December 21, 2012 – End of the world or not? (Dated November 16, 2012)

I haven’t watched the eye candy movie “2012” (which had no discernible storyline) recently, but I was thinking several days ago about the buzz on end of the world in 2012. My thoughts ranged from; do I really need to worry about finishing that BTS governance audit and meeting PIE targets?; is finishing my MAP even remotely relevant?, should I have held off on those winter tires?, why the heck am I going outside when snow is visible?, and will I get to observe my usual Christmas holidays tradition of viewing the expanded DVD set of the Lord of the Rings and munch on sausage rolls and other decadent luxury food?

To provide some self-guidance and motivation for moving from a sleeping to waking state, I looked at some factoids about the end of the world on December 21, 2012 to see if it intends to be a black Friday and did some meaningful (but not very) analysis. The major risks/threats are noted below with some observations.

**Risk 1:** In numerology every number has a corresponding letter associated with it. The date 12-21-12 reads as, A-B-B-A-A-B. When you consider that the Hebrew language is read from right to left, this date would read BA ABBA. The Hebrew translation for BA ABBA is "Father comes / is coming".

**Analysis:** Well I can’t speak to the Hebrew translation, but I did study numerology in my younger days (before the end of the world in 1984, 1994, 2000, 2004, and the once again not quite there rapture earlier this year). In numerology, BA ABBA would interpret to 1+2+2+1+1+2 = 9; that just lets us assess the number 9 and its definition is Highest Level of Changes. While interesting, the words JK KJK, RRR and 15 other variations add up to the same number. So does the name of the Admiral in Star Wars – ‘AKBAAR’. Sadly I can’t put much credence in this ‘concern’
Risk 2: 2012 is claimed to be a great year of spiritual transformation (or apocalypse). Many esoteric sources interpret the completion of the twelfth B'ak'tun cycle in the Long Count of the Maya calendar (which occurs on December 21 by the most widely held correlation) to mean there will be a major change in world order.

Analysis: I visited Tikal last year and wandered up on to the pyramids. Very cool. However, the Mayan calendar does NOT end in 2012. It is not the end of the world, just the beginning of a new cycle since every 26000 years Earth goes through grand cycle of evolution. I can’t recall the exact details but the calendar is based on 13’s and like an odometer, we are about to roll over and start the next significant digit to the left. The current day Mayan peoples plan to be sacrificing vegetables at an altar (I saw it, the altar, not the vegetables, actually it was more of a concave stone fire pit than an altar) on this day so they don’t expect the world to end. Instead they just intend to make salad.

And if they did, when does the world actually end? Theoretically central time so our time zone is the one to watch. This may disappoint the Australians given they will have felt they already survived the event as it will be December 22nd down under. They may call for a severity one alert, which means the Barby’s off...

Risk 3: Several experts have predicted a special astrological/astronomical alignment between the Galactic center in the constellation of Sagittarius, the Winter Solstice point, and the open cluster of the Pleiades.

Analysis: Factually, the coincidence of the Winter Solstice point (due to the precession of the Equinoxes) and the galactic center is basically true. There are exactly 2012 days between the June 20 2007 Summer solstice and the December 21 2012 Winter solstice. OK, but so what? I suspect special astronomical alignments happen a lot. On the other hand, was MARS populated the last time this happened, and what about that meteor belt where perhaps a planet used to be. Who are these experts that know so much about this. They have much explaining to do.

Risk 4: Jesus said that no man knows the hour or the day of the End of Days. Even Jesus didn’t know. Only his father did. But Jesus added that he hoped that those who will live in the Final Generation would look for the signs in the hope their suffering would not be so great.

Analysis: Aside from a desire to avoid theosophical debate, I’m pretty sure I can’t comment on this one. Now would I want to as Jesus has said that apparently only God knows.

Risk 5: Albert Einstein said if the honey bees were suddenly gone mankind would have about 4 years left to live. Back in 2007, the honey bees were felt to be going extinct and at the present rate in another year or so there would be no more honey bees left on earth. Thus, mankind disappears in 2012.

Analysis: I think if the honey bees had gone extinct back in 2008, then we wouldn’t be able to buy honey in the stores. Someone, somewhere, would have said something, possibly the beekeepers when they found themselves unemployed. Of course, it could be fake honey. But, if artificial honey is as good as the real thing, is that a problem? I know, its really all about pollination, but I am reasonably sure that florists figured all that out some time ago.
Risk 6: NASA predicts that the Sun will also reverse its own magnetic poles during 2012 as result of reaching the end of current 11-year sunspot cycle. Some believe this will amplify the effects of retarding magnetic field on earth, as harmful charged particles blasted away from the sun would more easily penetrate the earth's atmosphere.

**Analysis:** Never mind what 'some' believe, what does NASA believe? Who are these 'some' that have these beliefs? Understanding the Van Allen belt is very important, why would this retard the magnetic field on earth, and surely this has happened before. If this happens at the end of an 11 year sunspot cycle, doesn't this happen 8-9 times every century (do the math)? Will cell phones stop working and isn't that beneficial in getting people to pay attention at crosswalks and as they drive?

Risk 7: In the final episode of the X-Files, it is revealed that on December 22 2012, aliens will invade and take over the world, one day after December 21 2012. It was like Chris Carter was saying to us that the aliens don't need to invade and conquer us, all they need to do is move in to a vacant earth.

**Analysis:** X-Files may have a cult following, but it's not like Firefly or the Big Bang Theory, so its credibility has to be suspect.

Risk 8: The Vatican holds very closely to the Prophecy of St. Malachy. This Medieval Monk had detailed visions of 112 Popes until Doomsday, also known as The Biblical Apocalypse. The current Pope, Benedict XVI is the 111th named Pope, only one Pope remains.

**Analysis:** I wonder how Benedict XVI feels about this? I have heard of Nostradamus, but even his timelines were fuzzy. Perhaps we should discontinue the use of Popes until after further consideration. If we never elect Pope #112 we have a viable work around. This is risk mitigation at its best. Of course the communications and marketing campaign would be huge and likely not possible by December 21st. Oh dear, has anyone told Benedict that he only has 5 weeks left to live? Oh wait, Did Malachy ever get around to finishing the prophecy or was it a work in progress.

Risk 9: When viewed from above, the layout of the three Giza Pyramids in Egypt coincides with the shape that will be assumed by the three stars which make up the belt of the constellation Orion on December 21, 2012.

**Analysis:** That’s because all of the pyramids were influenced by alien travellers who will rescue us at the last minute if the world really was going to end. I saw Keanu Reeves in the remake of the Day the Earth Stood Still. His Kung Fu is very strong.

Risk 10: The alignment of Sun, Moon and the earth on December 21, 2012 is significant because gravitational release of hidden asteroids can take place. NASA predicts that a great meteor will narrowly miss the earth in 2012.

**Analysis:** OK, but it will MISS right...
The Lighter Side

Risk 11: An elder of the New Zealand Maori reports that the Maoris have taught for centuries that the great curtain over the world will be "torn" in 2012

Analysis: I grew up in New Zealand, the Maori mythology includes no such stories. I have the books. They are in the middle shelf, right next to my King James bible. Not because of any specific religious significance, but because they are the same size and they are solid and stop other books from falling down.

Risk 12: Did you know that the Earth has a heartbeat? Yes! It is called the Schumann Cavity Resonance, the frequency of the Earth. Since its discovery up 'til 1986 the Earth's "heartbeat" was a constant 7.8 Hertz per second. Since then it raised dramatically up to 10 Hertz per second, up to 1998. After that, magnetic properties of the Earth dramatically dropped and is expected to reach its zero point on... 2012.

Analysis: The movie ‘The Core’ tells me this will be really really bad. I learn a lot from movies. When the core jams, the magnetic field fails, the Van Allen belt fails and the suns radiation deep fries the planet. However, I would have thought that our compasses would have stopped working by now and the old fashioned orienteers would have gone public. Perhaps modern GPS systems are hiding the truth from us. It’s probably a conspiracy by the fine folks from Garmin. But, since they helped me find the recycling depot when I moved to this city, I can’t remain angry at them.

Summary Conclusions:

2012 is expected to be year of great positive change. However, it is not the end of the world! And if ‘they’ who voiced the above risks are right, and it is the end of the world, my worrying about it won’t change anything.

I guess I better get back to that risk matrix and test plan...

At least until the next end of the world theory needs to be considered

Humor Through Sharing

Sadly, I am running out of stock material for the lighter side having raided my personal collection for politically and culturally correct images, materials, etc. (I may be able to do a few more episodes).

Just like any other sharing opportunity, we would be happy to share any old or new humorous, satirical, funny reminiscence, or otherwise light materials here at the back of our newsletter. There’s no CPE, no free lunches, and no specific recognition other than the unsung admiration of your colleagues within the chapter.

If you have enjoyed these occasional departures, feel free to reach out to the newsletter editor (gtranter@uvic.ca) and share some of your own.