

Inside this Issue:

President's
Message.....1
May Lunch Meeting
Details2
5th Annual IIA Duffer's
Classic.....3
Listing of Members with
\$20 Credits.....4
Listing of Members with
\$10 Credits.....5
WNY Chapter Items of
Note.....6
Interesting Facts About
Internal Auditing.....7
Board of Governors
Contact Info.....8

WNY Audit Trail

The Monthly Newsletter for the Western New York Chapter of the Institute of Internal Auditors

President's Message

The WNY IIA Chapter has had several successes this year; I want to take a moment to share them with you:

- **Gregg Despard** has done an amazing job updating the website and creating a user friendly, functional portal for us all.
- **Andrea Mesel** and **Margaret McWilliams** have led us through the transition from email RSVP's to utilization of the WNY IIA Chapter website for our event posting.
- Our speakers have donated their speaker gifts to local charities this past year in the amount of around \$400. This money, though minor in the big picture, is symbolic of the profession's and the speaker's concern for the WNY community.
- **Donna Bennett-Malec** and **Patrick Murphy** have done a great job, partnering with both UB and Canisius this year. That partnership has allowed us to contribute scholarships to two students and both schools' Accounting Societies, through successful (and fun) events, such as the Student Night.
- Your attendance at our events has been outstanding, averaging around 100 attendees per event. This is a tribute to the hard work of both current and past chapter leaders who have fostered excellent relationships with local business leaders and professionals.
- In April, we successfully partnered with the Rochester Chapter of the IIA to complete a seminar on Fraud in Batavia. Thank you to all for attending and being involved in what will hopefully be an annual event.

Our last monthly meeting of this year is scheduled for Tuesday, May 25th at Chef's. Our speaker, Dr. Si Nahra will come into Buffalo to speak on Health Care Reform and its impact on Internal Audit. Si is a consultant, author and speaker on health care topics and will focus on the potential implications of recently enacted Health Care reforms on Internal Auditors and the auditing profession. Dr. Nahra will identify potential controls which auditors can focus on over the next several years which can be used to mitigate risk related to this sweeping legislation.

On June 18th, please consider attending the 5th Annual Duffers Classic at Diamond Hawk. Our annual golf outing for the membership is an exciting, fun filled day for golfers of ALL skills. Your PGA tour card is not required here, just a chance to get out of the office and network with your peers. You can golf for as little as \$58 out of pocket, you can also get a gift for playing plus lunch and drinks. The cost of this event cannot be beat!

Lastly, thank you to our Board of Governors, Committee Members and YOU for making my year as President a memorable one! Take a minute to welcome Amy Olsen, the incoming president, and the new Board and Committee Members on their roles for next year. Thank you again and best wishes for a safe, happy and healthy Summer!

Edward Dickey

Edickey@curbell.com

IIA May Meeting Notice

Healthcare Reform and the Implications on Internal Audit

About the Presenter

Si Nahra's Brief Bio:

Dr. Nahra, President and Co-founder of Health Decisions, Inc., leads the firm's corporate consulting practice and is a respected advisor to employers, insurers, health maintenance organizations, self-funding administrators. His professional experience in the US health care system began in the early 1970s. It spans work for three states and the federal government where he worked as a program review and audit specialist. Within the private sector Dr. Nahra worked with non-profit health systems and business coalitions as a director of research and policy analysis.

Since 1985 with the founding of Health Decisions, Inc., he has worked in the group health market where he has delivered hundreds of successful health plan audits. Dr. Nahra has authored numerous pieces on various aspects of health care auditing that will also be featured on his blog "Si's Library" to be launched in December 2010. Most recently, he authored the chapter on Health Benefits Auditing in the book "Cost Recovery: Turning Your Accounts Payable Department into a Profit Center" by Richard B. Lanza, CPA,CFE,PMP. He has spoken at numerous conferences and is frequently invited to host training and background sessions for health care advisory, brokerage and consulting organizations.

About the Presentation

On November 7, 2009, the Affordable Health Care for America Act, was passed in the House by a vote of **220-215**. The three panels with jurisdiction over health policy in the House have been working together as one committee to develop a single bill that fulfills President Obama's goals of reducing health care costs, protecting and increasing consumers' choices, and guaranteeing access to quality, affordable health care for all Americans. This presentation will show the potential implications of recently enacted Health Care reforms on Internal Auditors and the auditing profession. Dr. Nahra will identify potential controls which auditors can focus on over the next several years which can be used to mitigate risk related to this sweeping legislation.

Date: **Tuesday, May 25th, 2010**
Time: 12:00 p.m. – 2:00 p.m. (2 Hour CPE)
Place: Chef's Restaurant
291 Seneca, Buffalo, New York 14204
Cost: \$20 - Members
\$30 - Non-Member
\$15 - Students

Please make checks payable to the "IIA WNY Chapter". Credit cards payments are not accepted

RSVP: Go to WNY IIA Homepage, link below:

<http://www.theiia.org/chapters/index.cfm/view.events/cid/24>

By End of Day Friday May 21st, 2010

***** Please indicate if you would like a CPE Certificate in the notes section when you RSVP*****

In order to help keep Chapter costs down, the Chapter will be required to charge for "no-shows", so please make every effort to attend the meeting and avoid unnecessary cost



5th Annual IIA Duffer's Classic

Institute of Internal Auditors
18 Hole Best Ball Scramble

Friday June 18th

Diamond Hawk Golf Course

7:00 am – Registration Begins &
Continental Breakfast
Open Practice Range

8:00 am – Shotgun Start

12:30 pm – 2:30 pm Draft Beer &
Soft Drink Service

2:00 pm – 3:00 pm Lunch Buffet

255 Sonwil Drive
Cheektowaga NY 14225
Clubhouse: 651-0700

Located off of Genesee west of Transit

\$78 per person* (due by Friday, 6/4/10)

Credit is offered to IIA Members based upon attendance at IIA Meetings from 9/1/09 through 4/30/10:

- \$10 credit for having attended 3 meetings

- \$20 credit for having attended 4 or more meetings

• Credit is available only to IIA Members and is not transferable.

A summary of credits will be issued after the April meeting.

Green fees, cart, beer, breakfast, buffet lunch and prizes included

REGISTER EARLY

E-mail your registration to Sal Muscarella:

“SMUSCARELLA@mtb.com”

Individual or groups. We'll pair people up.

This is a fun networking event for IIA members and NON-members We encourage everyone to play no matter what your skill level!



Contact Name _____ Phone _____

Company _____ E-Mail _____

Player 1: _____ \$78 – (credit \$ ___) = \$ _____

Player 2: _____ \$78 – (credit \$ ___) = \$ _____

Player 3: _____ \$78 – (credit \$ ___) = \$ _____

Player 4: _____ \$78 – (credit \$ ___) = \$ _____

Total Amount Enclosed \$ _____

Mail check (payable to IIA-WNY Chapter) to:

Sal Muscarella

One M&T Plaza, 16th floor

Buffalo, NY 14203

Member's Eligible for a Credit to the Golf Outing

Members who have attended 4+ Meetings = \$20 Credit to the Golf Outing

First Name	Last Name	Organization	Credit				
				Andrzej	Kowalski	M&T Bank	\$20.00
Patricia	Johnson	Canisius College	\$20.00	Janet	Metzgar	M&T Bank	\$20.00
Dan	Driver	Columbus McKinnon	\$20.00	Jared	Mills	M&T Bank	\$20.00
Joanne	Giordano	Columbus McKinnon	\$20.00	Lorrie	Muldoon	M&T Bank	\$20.00
Joleen	Milne	Columbus McKinnon	\$20.00	Patrick	Murphy	M&T Bank	\$20.00
Michael	Moretti	Columbus McKinnon	\$20.00	Brian	Murphy	M&T Bank	\$20.00
Ed	Dickey	Curbell	\$20.00	Sal	Muscarella	M&T Bank	\$20.00
Melissa	Marando	Delaware North	\$20.00	Gary	Pacos	M&T Bank	\$20.00
Ronald	Reuman	Delaware North	\$20.00	Corrine	Reed	M&T Bank	\$20.00
Louise	Toth	Erie County	\$20.00	David	Rubin	M&T Bank	\$20.00
Katherine	Allen	Evans Bank	\$20.00	John	Sabadasz	M&T Bank	\$20.00
Maureen	Cilano	Evans Bank	\$20.00	George	Schultz	M&T Bank	\$20.00
Maureen	Dunn	Evans Bank	\$20.00	Kate	Sheer	M&T Bank	\$20.00
Theresa	Braun	First Niagara	\$20.00	Len	Soldano	M&T Bank	\$20.00
Gregg	Despard	HealthNow	\$20.00	Kim	Stehlar	M&T Bank	\$20.00
Donna	Kempa	HealthNow	\$20.00	Linda	Tender	M&T Bank	\$20.00
Donna	Bennett Malec	HSBC	\$20.00	Steven	Thomas	M&T Bank	\$20.00
Melinda	Brunetto	HSBC	\$20.00	Chris	Tocin	M&T Bank	\$20.00
Barbara	Carter	HSBC	\$20.00	Laura	Weber	M&T Bank	\$20.00
Carl	Hruby	HSBC	\$20.00	Renee	Williams	M&T Bank	\$20.00
Patricia	Johnston	HSBC	\$20.00	Denise	Cramer	M&T Group	\$20.00
Michael	Mulhern	HSBC	\$20.00	Erika	Henderson	M&T Group	\$20.00
William	Nardone	HSBC	\$20.00	Cindy	Jaeger	M&T Group	\$20.00
Stacey	Waugh	HSBC	\$20.00	David	Keenan	M&T Group	\$20.00
Sue	Knobloch	Independent Health	\$20.00	Kathleen	May	M&T Group	\$20.00
Andrea	Mesel	Independent Health	\$20.00	Matthew	Pelczynski	M&T Group	\$20.00
Dan	Pyne	Independent Health	\$20.00	Jennifer	Wolf	M&T Group	\$20.00
George	Wands	Independent Health	\$20.00	Catherine	Ziembra	M&T Group	\$20.00
Amy	Olsen	KPMG	\$20.00	Kathy	Bandyach	National Fuel	\$20.00
Evelyn	Harris	M&T	\$20.00	Peter	Bellafaire	National Fuel	\$20.00
Asha	Herle	M&T	\$20.00	Margaret	Clukey	National Fuel	\$20.00
David	Anthony	M&T Bank	\$20.00	Jon	Ehret	National Fuel	\$20.00
James	Bandinelli	M&T Bank	\$20.00	Tom	Gridley	National Fuel	\$20.00
Amy	Braczynski	M&T Bank	\$20.00	Catherine	Hellinger	National Fuel	\$20.00
Daniel	Brawdy	M&T Bank	\$20.00	Becky	Hillery	National Fuel	\$20.00
Rob	Brennan	M&T Bank	\$20.00	Geoff	Koplas	National Fuel	\$20.00
Collin	Clack	M&T Bank	\$20.00	Debbie	Kruger	National Fuel	\$20.00
Matthew	Clohessy	M&T Bank	\$20.00	Joe	Short	National Fuel	\$20.00
Frank	Collins	M&T Bank	\$20.00	James	Smyczynski	National Fuel	\$20.00
John	D'Angelo	M&T Bank	\$20.00	Brian	Welsch	National Fuel	\$20.00
Joan	Dorman	M&T Bank	\$20.00	Rich	Brennan	Rich Products	\$20.00
Molly	Dyck	M&T Bank	\$20.00	Eric	Enyon	Rich Products	\$20.00
Daniel	Fields	M&T Bank	\$20.00	Deborah	Kassirer	Roswell Park	\$20.00
Brian	Goldwater	M&T Bank	\$20.00	Margaret	McWilliams	Sodexo	\$20.00
Bryan	Green	M&T Bank	\$20.00	Margarite	Halaris	UB Student	\$20.00
Kelli	Holleran	M&T Bank	\$20.00	Michael	Hicks	UB Student	\$20.00
Ed	Kasprzak	M&T Bank	\$20.00	Joe	Emhof	University at Buffalo	\$20.00
Frank	Keppel	M&T Bank	\$20.00	Terrance	McGuire	University at Buffalo	\$20.00

Member's Eligible for a Credit to the Golf Outing
Members who have attended 3 Meetings = \$10 Credit to the Golf Outing

First Name	Last Name	Organization	Credit
Gordon	Deitrick	Ecology & Environment	\$10.00
Shaun	Betti	Erie County	\$10.00
Joe	LaLonde	Financial Edge	\$10.00
Bobbi	Blackburn	First Niagara	\$10.00
Carey	Gorski	First Niagara	\$10.00
Monica	Herman	First Niagara	\$10.00
Evelyn	McAdam	HealthNow	\$10.00
Rick	Maguder	HSBC	\$10.00
Sudhakar (Suds)	Prabhu	HSBC	\$10.00
Gail	Silvestri	HSBC	\$10.00
Geanine	Sobczak	HSBC	\$10.00
Sandra	Braunstein	M&T Bank	\$10.00
Michael	Vaccaro	M&T Bank	\$10.00
Daniel	Stather	M&T Group	\$10.00
Sandra	Torrell	M&T Group	\$10.00
Xiaoshan	Wu	Mentholatum Company	\$10.00
Norm	Kelsey	National Fuel	\$10.00
Shelia	Halloran	New Era Cap	\$10.00
Elizabeth	Vealey	Robert Half Intl	\$10.00
Debbie	Todaro	Sanderson	\$10.00
Erica	Foit	UB Student	\$10.00
Andrew	Hunter	UB Student	\$10.00
Timothy	Lindner	UB Student	\$10.00
Adam	Milewski	UB Student	\$10.00
Dimitri	Rouskas	UB Student	\$10.00
Alex	Ampadu	University at Buffalo	\$10.00

If your organization is interested in sponsoring the *5th Annual IIA Duffer's Classic*, please contact one of the following individuals:

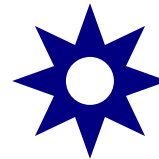
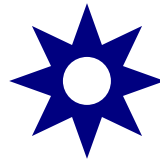
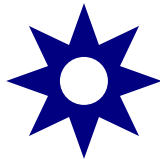
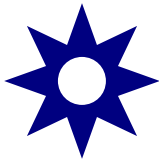
Sal Muscarella – SMUSCARELLA@mtb.com
 Brian Goldwater – BGOLDWATER@mtb.com
 Ed Dickey – Edickey@curbell.com
 Amy Olsen – amyolsen@kpmg.com
 Rich Brennan - rbrennan@rich.com
 Kathy Bandyck – bandychk@contractor.srcx.com

Cash donations and in-kind donations are appreciated!

WNY Chapter Items of Note

Welcome New Members

Nicholas Kingston – New Era Cap Co., Inc.



Issuance of CPE Certificates

Once the final attendance has been confirmed for May, we will begin to send out CPE certificates in June electronically to the email address on file with the IIA.

To verify your profile detail, including your e-mail address on file with the IIA, please log onto <http://www.theia.org/> and sign in to update.

The certificate will show credit for all meetings attended January through and including May. Please contact Andrea Mesel with any questions at amesel@independenthealth.com. Don't forget to indicate your request to receive CPE credit when you reserve your spot through our chapter website for each meeting. Thank you!



May is International Internal Auditing Awareness Month

Interesting Facts About Internal Auditing:

- ✓ The double-entry bookkeeping system invented in the 13th century provided the means for those engaged in commerce to control transactions with suppliers and customers, and check the work of employees (i.e. —the first internal controls.)
- ✓ Historical records suggest that internal auditors were being utilized prior to the 15th century. These auditors, employed by kings or merchants, were charged with detecting or preventing theft, fraud, and other improprieties. Control techniques such as separation of duties, independent verification, and questioning (i.e. —auditing) to detect and prevent irregularities are thought to have originated during that time. Thus, control assessment and fraud detection have become known as the —roots of internal auditing.
- ✓ As industry and commerce evolved, so did control methods and audit techniques. These methods migrated to the United States from England during the industrial revolution. Managerial control through auditing continued to gain favor up to and through the 20th century.
- ✓ In 1941, The Institute of Internal Auditors (IIA) was founded in New York City, USA, by a small group of practicing internal auditors. The group recognized that they had many commonalities in the way they worked despite the fact that they worked in different businesses and industries.
- ✓ The internal audit profession evolved steadily with the progress of management science after World War II. Much of the theory underlying internal auditing is derived from management consulting and public accounting professions. With the implementation of the U.S. Sarbanes-Oxley Act of 2002, the profession's growth accelerated as internal auditing became more visible, more respected, and more valued.
- ✓ At the beginning of 2010, The IIA's global membership exceeded 170,000 representing 165 countries. Overall, membership has increased 72 percent over the past five years.
- ✓ Registration for the Certified Internal Auditor (CIA) exam and the three other specialty exams continue to set records. The number of CIAs has almost doubled over the past five years and the move to computer-based testing allows certification candidates to test year-round at more than 500 locations worldwide.
- ✓ According to Robert Half, Inc.'s *2010 Salary Survey*, internal auditors in the U.S. are still enjoying pay increases, despite the lagging economy. The survey found that internal audit managers at large U.S. companies (more than \$250 million in sales) are making an average of \$100,375.
- ✓ Employment of accountants and auditors is expected to grow faster than average (an increase of 18 to 26 percent) for all occupations through the year 2014. (U.S. Dept. of Labor Bureau of Labor Statistics Occupational Outlook Handbook.)
- ✓ The IIA's *International Standards for the Professional Practice of Internal Auditing (Standards)* are available in 29 languages and have been adopted by various groups around the world.

Thank you to all of the Officers and Committee Chairpersons for your hard work and effort!

	POSITION	NAME	CONTACT INFORMATION
1	President	Ed Dickey, CPA, CIA <i>Rich Products</i>	(716) 878-8844 edickey@rich.com
2	Vice President	Amy Olsen, CPA <i>KPMG</i>	(716) 796-6036, Cell (716) 713-9632 amyolsen@kpmg.com
3	Treasurer	Richard Brennan, CPA, CIA <i>Rich Products</i>	(716) 573-3944 rbrennan@rich.com
4	Secretary	Kathy Bandyck <i>National Fuel</i>	(716) 857-7098 bandyck@natfuel.com
5	Membership Chairperson	Debbie Kruger, CPA <i>National Fuel</i>	(716) 857-6941 krugerd@natfuel.com
6	Website Chairperson	Gregg Despard, CISA <i>HealthNow</i>	(716) 887-8625 Despard.Gregg@healthnow.org
7	Academic Relations Co-Chairs	Donna Bennett-Malec, CIA, CCSA Patrick Murphy, M&T Bank	(716) 836-2612 benmal.donna@hotmail.com (716) 842-4339 pjmurphy@mtb.com
8	CIA & Certifications Chairperson	George Danyluk, CIA <i>NYS Courts</i>	(716) 847-7668 gdanyluk@courts.state.ny.us
9	Seminars Chairperson	Mary Klosterman, CIA <i>Freed Maxick & Battaglia, CPAs, PC</i>	(716) 332-2658 mary.klosterman@freedmaxick.com
10	Associate Trustee	Patricia Johnston, CIA <i>HSBC Bank</i>	(716) 841-5343 patricia.m.johnston@us.hsbc.com
11	Directory & Meetings Co-Chairs	Margaret McWilliams, CISA, Sodexo Andrea Mesel, Independent Health	(716) 633-2222 x58489 Margaret.mcwilliams@sodexo.com (716) 635-3601 amesel@independenthealth.com
12	Board Member	Michael O'Leary, CPA <i>OMP - Rochester/Syracuse, Ernst & Young</i>	(716) 843-5125 Michael.oleary@ey.com
13	Board Member	Michael Ohlweiler, CPA <i>Partner, KPMG</i>	(716) 796-6039 mohlweiler@kpmg.com
14	Board Member	John D'Angelo <i>General Auditor, M&T Bank</i>	(716) 842-5551 jdangelo@mtb.com
15	Northeast District Advisor	Bill Mannix, CIA <i>Astoria Federal</i>	WMannix@astoriafederal.com
16	Northeast District #3 Representative	Mary Peck, CIA <i>NYS Office of Mental Retardation</i>	518) 474-4376. mary.e.peck@omr.state.ny.us
17	Chapter Support – IIA HQ	Sarah Albright <i>Chapter Support Manager</i>	1-407-937-1100 x1335 Sarah.albright@theiaa.org

Newsletter Submissions:

This is your newsletter – If you are aware of any position openings, valuable professional information, or wish to share words of congratulations, please contact me at bandychk@natfuel.com. Please submit any additions to the monthly newsletter by the 20th of the month (or the next business day) for inclusion in the next month's newsletter.

Link to the WNY IIA website:

Please visit our new WNY IIA website at:

<http://www.theiia.org/chapters/index.cfm/home.page/cid/24>

