



# Affiliate 257, Inland Empire Chapter

# Inland Empire Audit News

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March/April 2009

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## President's Message



### We've Heard What You Said...

We know that most of you are working hard to overcome the challenges of the current times. Some have lost jobs and some are searching for ways to do more with less. We are committed to doing what we can. During our Board meeting in February, the Board voted to temporarily suspend the fee for job announcements as a service to our members. We are also looking for ways to reduce training costs for you and your organizations next chapter year. For our lunch-time training meetings, we will have significant savings by switching to a catered cold lunch option. We are also working to find a location that will allow us to further reduce meeting fees. Our goal is to reduce general meeting costs from \$30 to \$15 or less. If you know of a low cost location that can accommodate 30-90 attendees, please let us know and keep the cost savings suggestions coming.

Chapter Officer election time is here. You can vote online or submit your vote by email. You will need to have your IIA member identification number and will need to be a member of the Inland Empire Chapter to vote. The deadline to get your votes in is May 10th. I had hoped to continue on as President next year but a recent health scare has mandated that I reprioritize my life. I will continue to be committed to the chapter but in a lesser capacity. Melissa Bender, our current Programs/Seminars Chairperson has agreed to take on the presidency next year. I thank everyone who has stepped up and taken on greater responsibilities for next year with very little notice. The level of commitment from these professionals will en-

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## 2008-2009 Chapter Board and Committee Chairpersons

<b>President</b> — Karen Johnson	(951) 522-0277	<b>Secretary</b> — Cheryl Lynch	(951) 358-3322
<b>1<sup>st</sup> Vice Pres</b> — Angela Villanueva	(951) 358-5659	<b>CAP Administration</b> — Glenda Stewart	(951) 955-8295
<b>Programs/Seminars</b> — Melissa Bender	(951) 955-6771	<b>Membership</b> — Claire Melhorn	(909) 645-1650
<b>Hospitality</b> — Carmen McGowin-Paul	(951) 955-3879	<b>Treasurer</b> — Ronald Cosey	(909) 386-8866
<b>2nd Vice Pres</b> — Niloufar Alian	(951) 955-8475	<b>Audit</b> — Michael MacQueen	(909) 938-5304
<b>Newsletter</b> — Karen Johnson	(951) 522-0277	<b>Historian</b> — Jim Gillam	(909) 386-8863
<b>Publicity/Public Relations</b> — Michael Mena	(951) 955-3362		
<b>Web Master</b> — Karen Johnson	(951) 522-0277		
<b>3rd Vice Pres</b> — Gricela Guzman	(626) 712-4956		
<b>Academic</b> — Eru Egbuwoku	(951) 358-5662		
<b>Certification Program</b> — Mylene Williams	(951) 358-3190		

### Chapter Governors

- Vinod Desai - PFF Bank and Trust*
- Arlys Erickson - Air Force Audit Agency*
- Michael Miller - Wilmon Corporation*
- Dr. Richard Savich - Cal State San Bernardino*
- Mike Valinotti - Southern California Edison*

## You Want to Get Rid of ... WHAT?

### From "Tone at the Top" March 2008

Have you ever noticed that, in times of falling revenues and the need for contingency planning, often someone will speak up with the suggestion to cut the marketing, advertising, and promotion budgets? This begs the question, "If we don't let customers know about our services and products, how can we expect to increase our sales?"

Likewise, when times and money are tight, some organizations might be tempted to take cost-reduction measures in non-revenue producing, intangible areas such as risk management, internal control, and internal auditing. A few words to the wise: Yield NOT to this temptation!

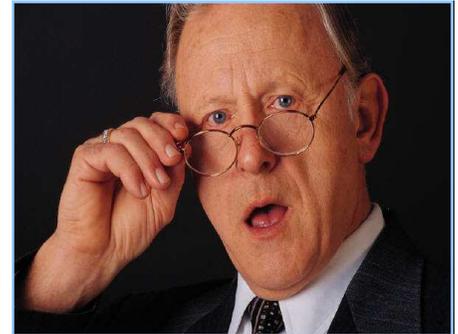
Smart boards and audit committees should keep a keen eye on the "what-ifs" of an economic downturn and may task executive management with developing ideas on weathering the storm. Those at

the top must decide how to make the best use of what they have, eliminate as much redundancy and waste as possible, and generate revenues to counter the effects of a slipping economy. It is critical, however, to ensure the steps taken are not counterproductive in the long run.

### Making Right Choices

Former United Nations Secretary-General Kofi Annan reminds us that to live is to choose. "But to choose well," says Annan, "you must know who you are and what you stand for, where you want to go and why you want to get there." This advice is an excellent mantra for both individuals and organizational leaders, especially when under duress brought about by an economic downturn.

Stopping and thinking about long-term repercussions, rather than reacting out of fear and panic is wise counsel,



**"...Smart boards and audit committees should keep a keen eye on the "what-ifs" of an economic downturn and may task executive management with developing ideas on weathering the storm ..."**

but how do we ensure we've thought of everything? Although space here does not allow us to focus on the many ways an organization can save  
(Continued on page 3)

## In The News

### New Research Demonstrates ERM is Vital

*From IIA website, April 2009*

ALTAMONTE SPRINGS, FL- Results of this report from The IIA Research Foundation indicate that effective enterprise risk management (ERM) processes should be an integral part of an organization's strategic vision and operations.

The purpose of this study was to investigate the impact of the U.S. Sarbanes-Oxley Act of 2002 Section 404 internal control reporting and assurance requirements on the performance of small- and medium-sized enterprises. The results indicate that effective enterprise risk management (ERM) processes should be an integral part of an organization's strategic vision and operations. Well-controlled companies that manage their risks are shown to have better strategic flexibility, better performance, and enhanced value. Ultimately, the results suggest that the Sarbanes-Oxley Section 404 compliance process helped most organizations and that better controls lead to more successful businesses. The report is available for download at: <http://www.theiia.org/download.cfm?file=79178>

*This report is provided as a service to members of The IIA. IIA members may reproduce and distribute copies for use*

*within their organizations. The download is free. The IIA Research Foundation, however, encourages individuals and organizations who find its resources valuable to make a tax-deductible contribution. The Foundation is a 501(c)(3) corporation, formed to provide and expand research and education for the benefit of the internal auditor, the internal auditing profession, business and government communities, and the general public. As such, it relies on voluntary tax-deductible contributions to fund its projects and educational programs. Thank you for your continued support.*

*To learn more about the Institute of Internal Auditors, visit [www.theiia.org](http://www.theiia.org)*



**President's Message** *(Continued from Page 1)*

sure our chapter weathers the storm. The following are your nominees for next year's officer positions:

- \* **President** - Melissa Bender, CIA, CCSA, CGAP
- \* **1st Vice President** - Carmen McGowin-Paul
- \* **2nd Vice President** - Niloufar Alian, MBA
- \* **3rd Vice President** - Mylene Williams
- \* **Secretary** - Jennifer Arunritthirot, CIA
- \* **Treasurer** - Ronald Cosey
- \* **Governors** - Vinod Desai; Arlys Erickson, CIA, CFE, CDFM, CGFM, CPEA; Michael Miller, CIA, CPA, CMA; Dr. Richard Savich, CPA; and Michael Valinotti, CIA, CFSA

There are a few committee vacancies that will need to be filled for next year: Academic Relations, Certification Program, and Audit. We also need volunteers to serve on the various committees. Many hands will make light work and will ensure we don't burn anyone out in the long term. If you are interested, please let me know!

I hope to see you all at the last general meeting of the chapter year. We will announce the chapter's Member of the Year during an extended lunch meeting. The topic will be announced soon. Don't forget about the 2010 Western Regional Conference we are co-sponsoring with the other Southern California chapters. Check the website for regular updates: [www.2010wrc.com](http://www.2010wrc.com).

As always, feel free to contact me or any of your chapter leadership if you have questions, suggestions, or concerns.

Best Regards,

*Karen L. Johnson, CPA*

**You Want To Get Rid of ... WHAT?** *(Continued from Page 2)*

money, we can examine possible repercussions of cutting costs without regard for the ethical culture or the organization's system of internal control. We also can provide an argument against cutting the internal audit activity, and why such cuts would be a bad — and even dangerous — strategy for reducing expenses.

Organizational ethics are sometimes viewed as the soft side of business — something to consider when everything is going well. No organization, however, can afford to view ethics this way. Times of upheaval, layoffs, and reduced spending can increase stress, lower morale, and sometimes even increase the risk of unethical behavior.

Cutting corners to save dollars sometimes might even send a message that it's okay to cut corners on ethics and the decision-making process, turn a blind eye to ongoing oversight, and lower the enterprise-wide expectation of taking the high road. All of these, plus ineffective risk management, are real and present dangers during the tough times, and the possibility of sending mixed messages and garnering misunderstanding should not be taken lightly.

**Case in Point**

When a company does not demand up-front cash payment for products or services, it carries credit risk — the degree to which it is likely that a borrower or debtor may not repay the debt. Ignoring credit risk has become a trend for many businesses. For example, how many furniture ads do we regularly see on TV, promoting no money down and no payment for two to three years? If people can't afford furniture today, what are the chances they'll be able to afford it later? Is free or even cheap credit a good thing?

Changes in the mortgage industry in recent years resulted in cheaper credit that created a booming market in lending and fed higher housing prices. When competition accelerated among mortgage lenders, delinquencies escalated, resulting in loan portfolio deterioration. This was followed by a cooling housing market. NOTE: Refer to "Paying Attention," the November 2007 issue of *Tone at the Top*.

This scenario emphasizes the need for enterprise risk man-

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## Meet Your Chapter Leaders



### Melissa Bender, CIA, CGAP, CCSA, – Programs/Seminar Committee

Melissa has served on the Inland Empire chapter's Programs and Seminars Committee since 2006. Over the years, she has established solid business relationships with organizations across various industries. These relationships have facilitated her success in obtaining quality speakers at a reasonable cost.

Currently, Melissa is an Audit Manager at the Riverside County Auditor Controller's Office. Her job duties require her to help plan, organize, and direct the auditing activities within the Auditor-Controller's Internal Audit Unit. She supervises the preparation of complex reports and does other management level work as required in planning and organizing training events for the Internal Audit Unit. Previously, she worked as an auditor with Los Angeles County. She is a graduate of Cal Poly Pomona.

### Jennifer Arunritthirot, CIA – Membership Committee

Jennifer Arunritthirot, currently a Business Analyst with Southern California Edison, graduated from California State University, San Bernardino with a Bachelors of Science in Business Administration with a concentration in Accounting and Finance. Prior to graduation, she began an internship with the County of Riverside's Audits and Specialized Accounting Division. While with the County, Jennifer obtained a position as an Accountant and later promoted to Senior Internal Auditor. After 3 years with the County, Jennifer decided to explore other opportunities outside the government sector. Since then, Jennifer has worked in the banking and distribution industries, obtained her CIA license, and become more active in the local IIA Chapter. Currently, she serves on the Inland Empire Chapter's Membership Committee.



## You Want To Get Rid of ... WHAT? *(Continued from Page 3)*

agement in banking. It also suggests that investors should take a hands-on approach to understanding credit risk. In short, everybody is, or should be, in the risk management business these days.

### A Risk-based Perspective

The International Federation of Accountants (IFAC) has published a paper, "Internal Control from a Risk- Based Perspective," after interviewing accountants from a broad range of organizations around the world. Those interviewed all struggled with similar issues and their solutions point to the fact that internal control can drive performance and create value for an organization. The paper, produced by IFAC's Professional Accountants in Business (PAIB) Committee, reveals several key findings:

#### INTERNAL CONTROLS

Every organization is different, but some essentials transcend the differences in type and style of businesses. In essence, a strong risk management and internal control system is a key and integral part of running and managing a disciplined and controlled business. Enterprise risk management forces the management team members to clearly articulate objectives,

enables them to make informed decisions about the challenges and risks, and helps them to target resources to achieve the best possible results.

#### EFFICIENCY

A significant issue in enterprise risk management and internal control is retaining the efficiency of the process while maintaining effectiveness. Another challenge is getting people to appreciate the internal control system for its own sake, and ensuring employees see it as useful in its own context.

#### IMPROVEMENT

A change in culture is one of the benefits of implementing risk management and internal control. Specifically, employees throughout an organization begin to expect "continuous improvement" as part of the culture. Risk management and internal control are not restrictive concepts. Rather, they enable an organization to make the most of every opportunity.

#### LESSONS LEARNED

Weaknesses occur when people are not paying attention. Being aware of and responsive to the warning signs helps an

*(Continued on page 9)*

# Members' Corner

## March Anniversaries

<u>Name</u>	<u>Years</u>	<u>Name</u>	<u>Years</u>	<u>Name</u>	<u>Years</u>
Patricia Harms	21	Myrna Cannady-Cooper	4	Laura Ruvalcaba	1
David Snyder	17	Anthony Bellanca	3	Claire Melhorn	1
Arllys Erickson	16	Cheryl Johannes	3	Christine Apikian	1
Mike Khuu	12	Susan Natividad	3	Renee Robinson	1
Leslie Hicks-Veal	10	Rong Qi	2	Hosny Shouman	1
Janice Morrie	10	Florence Harris	2	Masami Higa	1
Julian Perez	10	Karl Bautista	2	Yanzhu Dai	1
Marie Welbourne	10	Matthew Telles	2	Jessica Chen	1
Robert Peel	5	Charles Duncan	1	LiBing Li	1
Jose Mendez	5	Jacqueline Flores	1	George Tabora	1
		Laurny Isobe	1		



## This Month's Featured Member

### *Lorena A.M. Frey*

Lorena is the Senior Internal Auditor for Falken Tire Corporation in Fontana, California. Falken Tire Corporation is a Tire Distribution Company that is wholly owned by Sumitomo Rubber in Japan and has locations in Fontana, California; Nashville, Tennessee; Newark, New Jersey; and Dallas, Texas. Falken Tire Corporation is considered a significant member company of Sumitomo Rubber. As such they must prepare for and comply with the regulations of the J-Sox Laws in Japan (official draft name "Financial Instruments and Exchange Law"). Lorena is in charge of the development and implementation of Internal Control procedures that address the Falken Tire Corporation compliance with J-Sox.

In her free time, Lorena enjoys friends, reading, needlework, church and her role as the wife of a busy career professional in the Plastics Industry and the mother of another busy career professional in the Software Industry.

**Q: How did you get into the field of internal auditing?**

**A:** I was in the wrong place at the right time. At the time of the advent of Sarbanes Oxley compliance activities I worked for Pepsi Bottling Group. Pepsi determined they needed to have compliance personnel in the field and assessed several of us for that role. Due to my broad base of business experience ... global account management, customer management and customer service ... I was promoted into the position of Compliance & Control Manager for the Pepsi Bottling Group in Riverside, CA. From there the evolution into Internal Audit was assured when I changed companies. Prior experience in dealing with the Japanese culture including travel in Japan prepared me to work for a Japanese company.

**Q: What aspect of Internal Auditing do you enjoy the most?**

**A:** The problem solving and the investigative work. Since I am an Internal Auditor I have the opportunity to not only examine processes, policies and procedures within my company but to engage in improvement activities. Also, the J-Sox setup is a huge challenge because so much of the set up information is still in its infancy ... and in another culture. I feel that having a broadly based career has prepared me for these particular challenges.

# Members' Corner (continued)

## April Anniversaries

<u>Name</u>	<u>Years</u>	<u>Name</u>	<u>Years</u>	<u>Name</u>	<u>Years</u>
Michael Miller	13	Camerino Mesina	5	Trang Ha	1
Marc Guerra	12	Debra Katnich	3	Marissa Olmos	1
Michael Valinotti	10	Dorothea Roman	3	Sheree Wright	1
Kevin Powell	9	Richard Ermels	3	Jennifer Arunritthirot	1
Cheri Morrison	9	Niloufar Alian	2	David Lee	1
Donna Ramey	8	Rodolfo Bati	2	Vinod R. Desar	1
Patricia Helton	8	Diane Hernandez	2	Tzu-Kang Wang	1
Gloria Luna	7	Frank Bolanos	1	Steven Sueki	1
Gary Gerlach	5	Elizabeth Calles	1	Ying Zhang	1
Cecilia Lopez	5	William Gill	1	Xavier Araujo	1
Griselda Maldonado-Fogel	5			Jennifer Lightfoot	1

**New Members  
During February/March**

**Kofi Antobam**  
**Anthony Lee**  
**Calvin Lee**



**STUDYING FOR THE  
NEXT CIA EXAM?**

Interested in joining a study group with other CIA candidates in the area?

**Contact the Editor!**

## The Internal Auditor

By Karen Johnson



## Members' Corner (continued)

**Free CPE!**

It seems that everyone is always looking for CPE hours to finish out the reporting period. Gleim has offered to provide every Chapter member with a 4-hour CPE course (any one in their course catalog) at NO charge!

The Gleim CPE courses are delivered via the Internet, so Chapter members can study when and where it is convenient for them. With the trend towards conserving resources, we know that many training budgets have been reduced. Eliminating travel

costs associated with CPE is one of the areas where a Gleim CPE course can be of benefit. If you wish to take advantage of this complimentary course please email Kara Pretty at [kara.pretty@gleim.com](mailto:kara.pretty@gleim.com) or call 800.874.5346 ext. 147. She will give you more information about accessing your free course.



The Institute of  
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REGIONAL CONFERENCE**  
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### A Little Audit Humor

Morris had just been hired as the new CAE of a large Fortune 500 corporation. The CAE who was stepping down met with him privately and presented him with three numbered envelopes, #1, #2, and #3. "Open these if you run up against a problem you don't think you can solve," the departing CAE said.

Things went along pretty smoothly, but six months later, a major flaw in cash handling controls was accidentally discovered by a student intern in the accounting section. The Internal Audits unit had just completed a major review of the process and detected no problems. The error caused an uproar in the business community. About at wit's end, the CAE remembered the envelopes. He went to his drawer and took out the first envelope. The message read, "Blame your predecessor."

Morris, the new CAE called a press conference and tactfully laid the blame at the feet of the previous CAE. Satisfied with his comments, the press -- and Wall Street -- responded positively. The internal control issue was resolved and the problem was soon behind him.

About a year later, a transparent fraud scheme was discovered by a media outlet conducting a news story about the company. Having learned from his previous experience, the CAE quickly opened the second envelope. The message read, "Reorganize." This he did, and the company quickly rebounded.

After several consecutive quarters, the company once again fell on difficult times due to failures within the internal audits unit. Morris went to his office, closed the door and opened the third envelope.

The message said, "Prepare three envelopes."

## Editor's Corner



### Ask Arthur...

**Q: Why should I get an IIA certification? The economy is tough and I am not sure that it is worth it...**

**A:** With many wrestling with the idea of attaining an IIA certification, it is important to know that the investment of your time and monetary resources is well worth it! What can a CIA certification do for you?

First, passing a certification exam will be a huge personal achievement. It is not easy to study after work and sit through an examination, but once finished, you will feel on top of the world. This positive attitude will be reflected in both your job and your home life.

Second, it can open professional doors. What if you don't have any experience in internal auditing? Attaining a certification shows a willingness and determination to succeed to potential employers. With the high demand of auditors, employers may be willing to hire employees who have no experience if they have the proper educational training and certification. Passing the CIA exam is the best way to open doors to the auditing world.

Third, showing managers your commitment and drive can advance your current job. Being driven to master a certification, while balancing professional and personal responsibilities, will demonstrate to your supervisors the drive and determination that you possess, not to mention the new skills attained and refined. Even if your employer does not acknowledge your certification directly, they will notice your hard work and effort.

You should keep in mind that tough economic times will not last forever... getting a IIA sponsored certification can improve your marketability when economic times pick up!



### Interesting Observations

*The following is an excerpt from the Arizona Republic Article titled, "Ex-Buckeye employee accused of stealing \$90K" authored by Rebekah L. Sander s...*

"...A former Buckeye employee accused of pocketing \$90,000 in cash from residents' water bill payments did it because she was "desperate for money" and "kept going because she got greedy," ...The Phoenix resident told police she used the cash to pay bills, buy clothes for her kids, paint the house she was living in and fix her car, according to a summary of her interview with police...

According to the account she gave to police in January, Bueno would accept a customer's cash payment, put the money in the cash register, credit the account and print a receipt for the customer. When the customer left, she allegedly would delete the receipt and pocket the money. A consultant's audit of town finances last year discovered the missing receipts, as much as \$9,020 in one month...A review of time sheets by police revealed a theft on a day when Bueno was the only employee working, and no thefts when Bueno was off and after she had switched to a telephone help desk position as part of a normal office rotation. Also, there were no thefts after police installed cameras in the building in the fall, the report states, even when Bueno moved back to being a cashier in December.

During the investigation, police found lax security measures in the department's computer system, including the ability for staff to log on under another employee's cashier number and delete receipts. The department upgraded its computer system to "close the loopholes," according to the police report..." *Very interesting indeed...*

To view the original article visit: <http://www.startribune.com/politics/state/38255764.html>

**Do you have a question, newsletter idea, or interesting observation?  
Please contact me at [iia\\_inlandempirechapter@yahoo.com](mailto:iia_inlandempirechapter@yahoo.com)**

## You Want to Get Rid of ... WHAT? *(Continued from Page 4)*

organization effectively manage risk.

- \* It is the human touch that ultimately determines the success of the control environment. Recruiting the right people reduces costs dramatically.
- \* A strong system of internal control helps ensure success. An enterprise cannot survive and flourish if it's not built with an internal control design and discipline in mind.
- \* Well-designed controls can create a positive work environment and contribute to the bottom line.
- \* Management must communicate to employees that risk management and internal control are part of the organization's key values.
- \* Management should talk to staff members openly and honestly, and ensure that they are on-board.
- \* Creating commercial opportunities is no good if the business is not controlled properly.
- \* It is better to enhance internal controls slowly rather than too quickly, which may cause mistakes that can necessitate starting the process over.

### Internal Auditing: A Core Activity

Why shouldn't internal auditing be one of the functions reviewed for elimination or even reduction? There are many more reasons than space here allows. Suffice it to say that, without competent and effective internal auditing, an organization's governance, risk management, and internal control would be in jeopardy.

By definition, internal auditing clearly is a core activity:



**"...without competent and effective internal auditing, an organization's governance, risk management, and internal control would be in jeopardy..."**

*Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*

A cornerstone of strong governance, internal auditing bridges the gap between management and the board, assesses the ethical climate and the effectiveness and efficiency of operations, and serves as an organization's safety net for compliance with rules, regulations, and overall best business practices. The internal auditors provide to the audit committee objective assessment on the state of the organization's risk, control, governance, and monitoring activities.

Although management is responsible for risk management and for testing controls, the internal audit activity assesses the effectiveness of the controls that are in place. As a result, the external auditors can rely on the work of the internal auditors. This coordination of activities provides assurance to management and the board that things are as they should be. It also has the potential of saving money for the organization.

*This article is available in full in The Institute of Internal Auditor's April 2007 Tone at the Top newsletter. Tone at the Top is committed to provide executive management, boards of directors, and audit committees with concise, leading-edge information on such issues as risk, internal control, governance, ethics, and the changing role of internal auditing. You can read this article and other Tone at The Top editions and subscribe to receive future editions of Tone at the Top by visiting <http://www.theiia.org/periodicals/newsletters/tone-at-the-top/>*

## The Global Financial Crisis

The IIA is fully involved in proactively examining all aspects of the current global crisis and internal auditing's roles. Visit <http://www.theiia.org/guidance/global-financial-crisis/> for more information about the issue. This page is not designed as authoritative guidance from The Institute. Rather, its purpose is to stimulate thinking, elicit new ideas, and gather information for the development of additional conversations and future guidance. Visit this page often to review the latest postings and to stay informed on the issue.

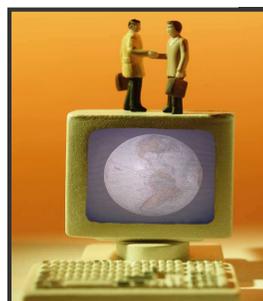


## Employment Opportunities

Job Title (Application Deadline)	Salary	Company/ Organization	Web address
Internal Auditor <i>(deadline: until filled)</i>	\$75,000 - \$95,000/ annually	CyberCoders Recruitment	<a href="http://www.monster.com">http://www.monster.com</a>
Sr. Compliance Auditor <i>(deadline: until filled)</i>	Not Specified	Abbott Vascular	<a href="http://www.monster.com">http://www.monster.com</a> Ref #: 63957BR
Compliance Auditor <i>(deadline: until filled)</i>	Not Specified	Loma Linda University Medical Center	<a href="http://hotjobs.yahoo.com/jobs">http://hotjobs.yahoo.com/jobs</a> Ref #: 710668
Senior Internal Auditor <i>(deadline: until filled)</i>	Not Specified	Loma Linda University Medical Center	<a href="http://hotjobs.yahoo.com/jobs">http://hotjobs.yahoo.com/jobs</a> Ref #: 632726
Senior Internal Auditor <i>(deadline: until filled)</i>	Not Specified	East West Bank	<a href="http://hotjobs.yahoo.com/jobs">http://hotjobs.yahoo.com/jobs</a> Ref #: 454
Associate Internal Auditor <i>(deadline: until filled)</i>	Not Specified	Providence Health and Services	<a href="http://hotjobs.yahoo.com/jobs">http://hotjobs.yahoo.com/jobs</a> Ref #: 49345



**If you interested in placing an employment advertisement in our newsletter, Let us know.**



## Hot Links

### Employment Search Sites

Monster: <http://www.monster.com/>

YahooHotjobs: <http://hotjobs.yahoo.com/jobs/>

USA Jobs: <http://www.usajobs.opm.gov/>

County of Riverside: <http://agency.governmentjobs.com/riverside/default.cfm>

County of San Bernardino: <http://agency.governmentjobs.com/sanbernardino/default.cfm>

County of Los Angeles: <http://hr.co.la.ca.us/>

EDJoin: <http://www.ed-join.org/>

**Broken links? Ideas for additional links? Let us know!**



## We're on the Web!

<http://www.theia.org/chapters/index.cfm?cid=257>