



The Spreadsheet

Volume 3, Issue 2

September 2011



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Do you have an article or other information you would like to have published in *THE SPREAD-SHEET*? Submissions may be sent to the editor by the first Friday of the month for inclusion in that month's newsletter.

Contact Ruth E. Nouanesengsy rnouanes@insight.rr.com with comments or suggestions.

“Building Bridges to Audit Excellence”

Register now for **The IIA Central Regional Conference** on November 6 through 9, 2011 in Pittsburgh, Pennsylvania.

See page 3 for details.

Fraud Issues & Answers for Internal Auditors: The Auditor's Role in Fraud Prevention, Detection and Handling

Presented by John Hall, CPA

Date: Tuesday, October 11, 2011

Time: 8:30 am – 4:45 pm

Location: Creekside Conference and Event Center, 700 Creekside Plaza, Gahanna, Ohio

Summary

Most managers and Board members expect that audit group's possess and can effectively deploy fraud-handling expertise. As a result, professional auditors are working harder than ever to keep up with the changing management expectations, build on their fraud risk management skills, and be an effective part of the organization's fight against fraud.

But even very experienced auditors will acknowledge that handling wrongdoing, misconduct and fraud issues, while interesting, is an area of great uncertainty and risk. What is needed is a place for auditors at all levels to learn the skills necessary to respond appropriately and effectively to these challenges. This seminar provides that opportunity.

Learning Objectives

This course for internal auditing professionals will teach participants how to:

- Assist management with fraud prevention and detection efforts
- Identify fraud exposures and risks
- Detect fraud and misconduct
- Handle fraud incidents

Program Content

- The internal auditor's role in fraud risk management
- What the professional standards say (and what they don't say)
- Fraud Prevention: helping management create an anti-fraud environment
- Fraud risk assessment during audit planning
- Creating a fraud risk inventory for your organization
- Fraud discovery skills for internal auditors
- Fraud examples and impact on audit planning, work programs and controls
- High payback audit steps
- Monitoring suggestions
- The internal auditor's role in investigations
- Documenting a fraud case
- Helping management correct control weaknesses

BIO

Mr. Hall is a business and motivational, speaker, seminar instructor and consultant. Helps program participants and clients:

- Enhance personal, professional and organizational performance
- Identify and improve areas of exposure to business risk, wrongdoing, and fraud
- Create a comprehensive anti-fraud environment
- Assess and enhance internal controls

Mr. Hall has over 30 years of experience as a professional speaker, consultant, and business owner. In addition to operating his own business since 1990, he has worked in senior leadership positions in large corporations and international public accounting firms.

John is a member of the National Speakers Association, the American Institute of CPAs, and the Institute of Internal Auditors. John is a Trustee of the Keystone Center in Keystone, Colorado and chairs the Audit Committee.

Save the Date for Upcoming Chapter Events

◆ October 2011

- ◆ 11th - Monthly Meeting: "Fraud Issues and Answers for Internal Auditors"
 - ◆ Speaker: John Hall
 - ◆ Time: 8:30 am—4:45 pm
 - ◆ Location: Creekside Conference and Event Center, 700 Creekside Plaza, Gahanna, Ohio
 - ◆ CPE: 8 hours
 - ◆ Cost: \$125 members; \$150 non-members
 - ◆ For more information and to register, click [here](#). Registration deadline is Friday, October 7, 2011



◆ November 2011

- ◆ 8th - Monthly Meeting: "Social Media Uncovered: Mitigating Risks in an Era of Social Networking"
 - ◆ Speaker: Bill Watts of Crowe Horwath LLP
 - ◆ Time: 11:30 am
 - ◆ Location: The Confluence, 679 West Spring Street, Columbus, Ohio 43215
 - ◆ CPE: 1 hour
 - ◆ Cost: \$25 members; \$35 non-members
 - ◆ For more information and to register, click [here](#). Registration deadline is Friday, November 4, 2011

◆ December 2011

- ◆ 13th - Monthly Meeting: "Overview of Effective Writing and Reporting Techniques"
 - ◆ Speaker: Raven Catlin
 - ◆ Location: The Confluence Restaurant, 679 West Spring Street, Columbus, Ohio
 - ◆ CPE: 1 hour
 - ◆ Cost: \$25 members; \$35 non-members
 - ◆ Registration deadline is Friday, December 9, 2011

- ◆ 13th & 14th - Training: "Writing Effective Audit Reports"
 - ◆ Speaker: Raven Catlin
 - ◆ Location: The Confluence Restaurant, 679 West Spring Street, Columbus, Ohio
 - ◆ CPE: 16 hours
 - ◆ Cost: \$400 members; \$450 non-members
 - ◆ For more information and to register, click [here](#). Registration deadline is December 7, 2011



Certification in Risk Management Assurance To Be Offered by The Institute of Internal Auditors

The Institute of Internal Auditors (IIA) will offer a new certification allowing audit practitioners to demonstrate their ability to provide advice and assurance to audit committees and executive management on whether key risk management and governance processes in their organizations are in place and effective. The Certification in Risk Management Assurance (CRMA) exam will be offered starting in mid-2013. The announcement was made from The IIA's 2011 Governance, Risk, and Compliance Conference held in August at the Omni Orlando Resort at Champions Gate in Orlando, Fla. As stated in the definition of internal

auditing as outlined by the International Professional Practices Framework for internal auditors, internal auditing "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." Results of a recent job analysis survey related to The IIA's Certified Internal Auditor designation, as well as recent stakeholder surveys, strongly support the need for the internal audit function to be involved in an organization's risk and governance processes.

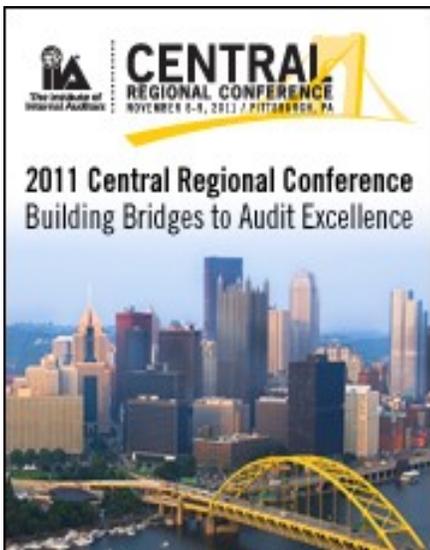
Beginning in October, qualified individuals with knowledge and experience in risk management assurance can begin applying for the CRMA prior to the exam launch exam through a "professional experience recognition" process. More information on the specifics of this process will be available later this year.

For more information about the new CRMA designation, visit www.theiia.org/certification/crma.

Posted By The IIA (The Institute of Internal Auditors)

The IIA and the Pittsburgh Chapter will host a premier training opportunity for internal audit professionals in the Central Region. High impact speakers, industry knowledge, and valuable networking opportunities will converge in Pittsburgh this fall.

Find incredible value by participating in:



- ◆ Thirty six concurrent sessions in tracks dedicated to audit skills and professional development; risk management and governance; financial services; IT and non-traditional audit functions; and CIA exam review
- ◆ Pre-conference workshops led by subject matter experts on audit report writing and CIA exam review utilizing The IIA's CIA Learning System
- ◆ Four concurrent session financial services track including speakers from Key Corp., PNC, Crowe Horwath and Protiviti
- ◆ An exclusive CAE roundtable moderated by Ed Vargo, Chief Audit Executive, Aleris International Inc.
- ◆ Four general sessions led by highly rated and nationally known speakers .

Go to www.theiia.org/crc2011 for program details and registration.

Welcome New Chapter Members

John Manfreda, NiSource Inc.
 Christopher George, Dana Holding Corporation
 Michael Schneider, Dana Holding Corporation
 Cassandra Chun, Kaiser Consulting
 Austin Nelson, Limited Brands Inc.
 Brianna Connaughton, Limited Brands Inc.
 Jordann Reynolds, Limited Brands Inc.

Bradley Valentine, Cardinal Health Inc.
 Laura Rodriguez, Cardinal Health Inc.
 Tiffany Fritchley, NiSource Inc.
 Sue Chi, Cardinal Health Inc.



Make Sure You're Receiving Central Ohio Chapter Updates

Many of us are inundated with unnecessary emails, so the “opt-out” or “unsubscribe” buttons have become popular. However, if you're not receiving newsletters and updates from the Central Ohio Chapter of The IIA, it could be because you opted out of IIA communications, which includes national and local communications. To make sure you're receiving information about local events and opportunities, follow the simple instructions below. The IIA continues to refine communication practices to ensure that you only receive relevant messages.

1. Log in to The IIA's website at www.theiia.org with your member number and password.
2. At the top of the screen, select 'Update Your Profile.'
3. Under 'Profile Information' click 'Edit.'
4. Scroll down to 'contact preferences' and make sure to check 'yes' for the item 'May The IIA and your local affiliate contact you by e-mail?'

refresh the rest of your profile information, and remember, you can opt out of solicitations and related party offers while continuing to receive official IIA and chapter communications. Anyone having trouble viewing or updating their profile and changing their settings can contact membership services at (407) 937-1111 or

Please take this opportunity to review and



For an easy access to the Chapter website, take a picture of the QR code on left with your phone.

Passing of Chapter Member, Patricia J. Utt

Patricia J. Utt, 52, of Columbus, Ohio, died Thursday, September 1st following an extended illness. Patty was an auditor for the United States Department of Defense and obtained her M.B.A. from Franklin University. Prior to working for the Department of Defense, Patty was an auditor for the State of Ohio, Department of Public Safety, and a Management Analyst Supervisor in the Internal Audit Department for the State of Ohio, Bureau of Workers' Compensation. Patty was both a Certified Internal Auditor and a Certified Fraud Examiner. In addition, Patty served as a sergeant in the United States Marine Corp and gave to various charities supporting the United States Veterans.

Patty was an active member of the Central Ohio Chapter of the Institute of Internal Auditors serving on several committees over the years and assisting chapter leadership whenever needed. Patty had a passion about higher learning and encouraged several of her co-workers and fellow chapter members to seek advanced degrees and / or certifications.

Patty is survived by her daughter, April Utt (Jerrod Hunt) of Columbus, Ohio; sister, Debra (Fabio) Florez; brother, Thomas Bressingham, Jr.; sister, Dawn (Ricky) McCall; nieces and nephews, Thomas, Christina, Jessica, Ryan, and Dayna, all residing in Long Island, New York. She is also survived by former husband, John Utt of Mifflin.

In lieu of flowers, the family asks that donations be made to the Injured Marine Semper Fi Fund, <http://www.semperfifund.org> in Patty's name. Cards may be sent to April Utt, c/o Terri Berchak, 4470 Knickel Drive, Hilliard, OH 43026



Employment Wanted

Are you an employer looking to fill a position? Here is the place you should look first! We are providing listings of individuals who are seeking employment opportunities including contact information and a brief summary of qualification and/or experience.

- Name: Steve Zwelling
- Certifications/Education: CIA, CPA, CISA, CDP; BS (Accounting) - The Ohio State University
- Contact Information: 614-595-5346; stevezwelling@hotmail.com
- Experience/Qualifications: Internal operations auditor who enjoys doing the detail. Excellent communications skills—written and verbal. Problem solver.

