The Institute of Internal Auditors
Progress Through Sharing

Central New York Chapter
The Dispatch ■ *September 2012*

September Chapter Meeting
The Future of Internal Audit

Date	Wednesday, September 19, 2012
Time	12:00 – 12:15 PM Registration 12:15 – 1:00 PM Lunch 1:00 – 3:30 PM Program The Officers and Board of Governors will meet from 11:00 AM to 12:00 PM
Location	Spaghetti Warehouse 689 North Clinton Street Syracuse, NY 13204 315.475.1807 Directions inside *The Dispatch*
Cost Pay at the door	Members $30 Non-members $40 Students and Retirees $20 *Cancellation after September 10 incurs the cost.*
Meal Choices	Spaghetti w/meatballs, 15-layer lasagna, Fettuccini Alfredo, Four-cheese manicotti, Chicken or regular Caesar salad
CPEs	3 CPEs (CIA and CPA). The CNY IIA sponsor ID number for NYS is 002212. CPE requirements vary from state to state. Contact your state's board for information concerning your state's specific requirements.
R.s.v.p.	By September 10, 2012 Via the Chapter Web site at http://www.theiia.org/chapters/index.cfm?act=home.page&cid=58 Or to Randy Browne at Randy.browne@nbtbank.com or 607.337.6177 Include your meal choice

John Ackerman and Erin Yacaginsky
Ernst & Young

Join us for a stimulating discussion overviewing leading practices for the internal audit function.

John Ackerman, of Ernst & Young, will lead an interactive presentation discussing and sharing internal audit trends and leading practices. Topics will include:

- Top 10 issues *Top of Mind* for Chief Audit Executives
- Leading practices regarding the major components of an effective internal audit function
- IT trends and enablement opportunities
- Internal audit reporting

John Ackerman is a Senior Manager in Ernst &Young's Risk Advisory Practice with over 12 years of global audit and accounting experience. John's experience includes leading multiple internal audit outsourcing and co-sourcing arrangements with clients ranging from Fortune 500 SEC registrants to small, privately held organizations. John is the Internal Audit Champion for the Northeast US sub-area of Ernst & Young and has on-the-ground experience in over 15 countries. John and his family live in Baldwinsville, NY.

Erin Yacaginsky is a Manager in Ernst & Young's Risk Advisory Practice with over 6 six years of accounting and audit experience. This experience includes working with internal audit clients in the manufacturing, technology, consumer-products, retail and transportation sectors; the work includes improving the efficiency and effectiveness of these organizations' internal audit functions. Erin and her family live in Chittenango, NY.

Here we go!

The Chapter is kicking off its 2012 – 2013 year.

A Message from Gloria Gibbon Chapter President

Welcome to the 2012 – 2013 chapter year! Your Officers and Board members have been busy preparing for an exciting year. As we've promised, our programs are fewer but longer to make it worth your while to travel, obtain continuing education at a reasonable cost, and be an active member of your Chapter. In addition, we've moved some meetings nearer to our membership base.

We continue to monitor success to make sure that we're meeting your needs. So please provide your feedback so we can better serve you.

About me: I'm in what I would call the twilight years of my career in rural upstate New York. Sometimes I ask myself why I continued in this track. Many of my peers have told me that internal auditing is in my blood. I have to say, I just can't help myself. I love seeing a system that works to strengthen a business, whether it be a transaction flow or a software system. Sometimes our work does not bring the news management wants to hear, and sometimes they would like to shoot the messenger, but I have seen and been a part of companies that—during difficult economic times—have done well. And yes, I take pride in taking part of that credit.

I'm excited about this year and look forward to meeting all of you. Our group is strong, experienced, and diverse. Don't forget to turn to us with your ideas, thoughts, or concerns. That's what it's about: strength in numbers.

Finally, I thank the Officers, Board of Governors, and Committee members for their time and dedication in making last year so successful. Our Chapter again achieved Platinum status under the Chapter Achievement Program—the 7th year in a row. We continue to reach the goals we set in what is, I have to say, a fun way. These dedicated members never cease to amaze me with the level of time and energy they commit to the Chapter and the profession. I aspire to give at that level.

So join us and consider becoming a member of the Chapter leadership and this network. I know you will be as inspired as I have been.

Chapter Announces Upcoming Meetings and Seminar

- September 19 Chapter Meeting: *The Future of Internal Audit* (3 CPEs)
- October 24 Chapter Meeting: *Auditing for Impact* (3 CPEs)
- November 14 Joint Meeting with Utica College: *Two 2-hour sessions Topics TBA* (4 CPEs)
- February TBA Chapter Meeting: *Topic TBA* (3 CPEs)
- March TBA Academic Awards & Recognition: *Topic TBA* (1 CPE)
- April TBA Chapter Seminar: *Topic TBA* (6 to 8 CPEs) depending on length

Your 2012 – 2013 Chapter Officers

Left to right: John Sheaffer, Randy Brown, Shannon Fischer (Past President), Cathy Casler, Gloria Gibbon

Member Profile Updates Ensure Accuracy of Chapter Directory

By September 30, please check the accuracy and appropriateness of your IIA member profile at www.theiia.org. An accurate member profile ensures that you receive important Chapter communications, including *The Dispatch* and your Chapter Member Directory, as well as communications from the international organization

Not sure how to access your profile? Need help with profile settings? Contact Lynne Wadsworth at lynne.wadsworth@communitybankna.com or 315.445.7350 for expert guidance.

October 24 Chapter Program Promises to Help Us Ensure *Auditing for Impact*

This information-packed session will discuss key miscues audit departments should avoid not only to keep their department viable but to add resources.

- Explore techniques for your department to have a seat at the table.
- Learn how to identify those business initiatives you should be a part of and how to open the door to them.
- Review key case studies illustrating techniques to put your department at the forefront of the organization.
- Identify how to get the *wow* factor in your audit results through strategic risk assessment techniques.
- Explore how to transform your department from primarily focusing on financial controls and operational compliance risks to focusing on strategic business and operational risks.

Topics will include risk assessment, audit selection, identification of hot topics in your organization, quick-response auditing, when to act like a consultant, marketing internal audit to management and the audit committee, staffing and talent management, and using co-sourcing to your advantage.

Mike Fucilli to Present October Chapter Program

Michael J. Fucilli, CIA, is the Auditor General at the Metropolitan Transportation Authority in New York City. The MTA is the largest public transportation organization in North America and has an operating budget of more than $15 billion.

Mike is responsible for an audit staff of 85 professionals. He has over 30 years of auditing experience in the private and public sectors, with such companies as Manufacturers Hanover Trust, ITT, and NJ Transit.

Mike is on The IIA's North American Board and The IIA's Global Board. He is also on the Board of The IIA NY Chapter. Mike has been a speaker on various occasions for The IIA and the MIS Training Institute on such topics as risk assessment, quality assurance, and performance auditing.

Mike is also a Staff Instructor for Pace University where he teaches The IIA Learning System for the Certified Internal Auditor (CIA) exam.

Honesty may be the best policy, but it's important to remember that apparently, by elimination, dishonesty is the second-best policy.
■ *George Carlin, Humorist*

New Audit Executive Center Report Discusses State of the Internal Audit Profession Around the World

Reprinted from www.theiia.org. The full report can be downloaded from there.

To paint a comprehensive picture of the changes impacting internal auditors across the world, The IIA's Audit Executive Center conducted its Global Pulse of the Profession Survey in May 2012. In a newly published report, the Center discusses key insights from the global study and the difference in four world regions with the highest survey responses — North America, Europe, Latin America, and Asia/Pacific.

Total survey participants consisted of 1,149 internal audit professionals from 77 countries, including 653 chief audit executives (CAEs). According to the survey results:

- Internal audit resources (i.e., staff and budget levels) have generally stabilized.
- Planned audit coverage for the rest of 2012 does not fully align with the risks and priorities of key audit stakeholders.
- CAEs are recruiting candidates with skills that mirror areas of emerging internal audit coverage, thus continuing to evolve away from skills historically associated with the internal audit profession.
- Most audit committees are signaling increasing support of their CAE and internal audit department.
- Opportunities remain to maximize the relationship between the audit committee and internal audit function, especially in Latin America.

Gloria Gibbon

In the *Member Spotlight*

What is your current job title?

Director of Internal Audit Services

For what organization do you work?

Cwynar & Company, CPAs, PLLC

How did your career path lead to internal auditing?

I took my first computer course the end of my junior year of college and fell in love with them. I continued to take courses after graduation. I was hired in a 15-month management-training program and when it ended, I was offered a position in the internal audit department, establishing their IT Audit function.

What is your educational background?

I have a BS in Business/Finance from Pennsylvania State University and an MS in Technology Management from the University of Maryland University College.

Was internal auditing "on your radar screen" when you were getting your college education?

No, but I was also without direction. I had grown up in a family business and just knew I wanted to make a difference for a company.

What do you anticipate as your future career direction?

Presently, I'm performing risk assessments and internal audit work for schools, government and non-profits. I enjoy the work and plan to continue. If that doesn't work, I can also make custom jewelry.

Did particular individuals influence your career path?

I have had the opportunity to meet many great people and have focused on their strengths in developing my own. No one person has it all, but we all can learn something from everyone we meet and I mean everyone. I like to think that I have my mother's sense of humor and intelligence, my father's common sense and work ethic, my first boss's ability to not spread stress, and my present boss's calmness and ability to find the humor in situations. I've learned that although everyone may not have earned your respect, everyone deserves respect because no one else has walked in their shoes.

What Are You Reading? What Are You Watching?

Your *Dispatch* editor encourages you contribute to the occasional feature, *What are you Reading? What are You Watching?* Serious or light, professional or recreational—we want to know what you recommend. Send your recommendations to Sally.Cutler@Word-Wrights.com.

The Dispatch Gets a Makeover

We've tweaked *The Dispatch* here and there. In particular, we've lightened it up with a new font: Calibri is Microsoft Word's current default font, but we also think it's highly readable on screen and on paper. Gone also are the dark blue headline backgrounds. We hope you like the new look. Please let us know!

Members Only Webinars Offer Great Learning Opportunities

Are you availing yourself of the opportunities offered by The IIA's *Members Only* webinars?

These webinars are free informational programs available in both live and on-demand formats for 24/7 access. Webinars provide you with a cost-effective and convenient way to immediately boost business know-how. Downloadable presentation materials are available for each webinar.

Upcoming Webinars

The following webinars are being offered. Visit www.theiia.org, click on *Training & Events*, then on *elearning* and *Learn more* under *Webinars* for full descriptions and outlines, along with presenter information and key takeaways.

- September 12

Guidance Briefing: GTAG 1: Information Technology Controls

- September 18

Members-only Webinar: Career Management Best Practices: Are You Positioning Yourself for Maximum Success?

- December 18

Members-only Webinar: Building a Better Internal Auditor: Key Competencies for 2013 and Beyond

On-demand 24/7 webinar playback is also available to members for access to The IIA's extensive library of archived webinars.

Gleim Offers Chapter Members Discounts on Materials, Courses

Our Chapter has partnered with Gleim Publications to ensure your success on the CIA exam! Working together, we will provide you the necessary study tools to prepare for this difficult exam.

Gleim provides an extensive self-study course for the CIA exam. Our most successful candidates use the Gleim CIA Review System with Gleim Online. This system combines Review Books, Test Prep software, Test Prep for Windows Mobile, audio reviews, Gleim Online and a Personal Counselor (a real live person!) to maximize your available study time. Because Gleim identifies and focuses on your weak areas, you will not spend any more time preparing than is necessary to guarantee success.

The CMA Review System with Gleim Online GUARANTEES that you will pass each exam part the first time. We are here to save you time and money. As a Chapter member, you are eligible for 20% off all Gleim's CIA Review materials, as well as Gleim CPE. To take advantage of the reduced prices, please contact our Chapter representative, Melissa Leonard.
Phone: (800) 874-5346, Ext. 131
Email: melissa.leonard@gleim.com
Fax: (888) 375-6940 attn: Melissa Leonard

Directions: September 19 Meeting at *The Spaghetti Warehouse*

From the East

Take Route 690 West to Route 81 North.
Take Exit 22 (Court Street).
Make a sharp right at the top of the ramp.
Make a right at the first light.
Take the second left onto North Clinton Street.
Go approximately 1.5 blocks.
Spaghetti Warehouse is on the left.

From the West

Take 690 East to the Hiawatha Boulevard Exit.
Take a left onto Hiawatha Boulevard.
Make a right onto Solar Street.
Make a left onto Spencer Street.
Make a right onto North Clinton Street.
Spaghetti Warehouse is on the right.

The Central New York Chapter is on the Web at www.theiia.org/chapters/index.cfm?act=home.page&cid=58

2011 – 2012 Officers

President
Gloria Gibbon, CIA, CISA, CGEIT
Gloria@cwynar.com 607.334.3838

Vice *President*
Cathy Casler, CIA
ccasler@alliancebankna.com

Treasurer
Randy Browne, CIA, CPA
Randy.browne@nbtbank.com 607.337.6177

Secretary
John Sheaffer, CIA, CRMA
john.sheaffer@nbtbank.com 607.337.6553

Governors (terms)

John Ackerman (2013)
Kathleen Barnes (2015)
Sally Cutler (2015)
Shannon Driscoll (Student Chapter Representative)
Shannon Fischer, CPA, CIA (Past President)
James P. Gorman, CIA (Life)
Mary M. F. Rand, AMLP, CIA, CFSA, CBM (2014)
Terri L. Suchewski, CIA, CBM, CPA, CISA (2014)
Mary Telesca, CIA, CBM (2012)
Lynne Wadsworth, CIA, CFSA (2013)
Gail Whipple (2015)
Lynn K. Wilber, CIA, CISA, FMLI (2013)
Robert J. Wilson, CIA, CFE (Life)
Dan Zeppetello, CBA, CPA (2015)

Committee Chairs

Academic Relations
Mary Telesca, CIA, CBM
mtelesca@syr.edu 315.443.5157
Mary Collins
collinsm@lemoyne.edu 315.445.4387

Audit
Dan O'Connell
dan.oconnell@communitybankna.com 315.445.7387

Budget
Mary M.F. Rand, AMLP, CIA, CFSA, CBM
mary.rand@bnymellon.com 315.391.1075

CAP Reporting
Dan Zeppetello, CBA, CPA
dzeppetello@alliancebankna.com 315.475.0852

Certification Program
Shannon Fischer, CPA, CIA
srfische@syr.edu 315.443.3067

Directory
Lynne Wadsworth, CIA, CFSA
lynne.wadsworth@communitybankna.com
315.445.7350

Historian
Lynn Frye, CPA, CIA
lfrye@fmschools.org 315.692.1230

Strategic Planning
Kathleen Barnes
kbarnes@grotonbank.com 607.898.5871

Hospitality, Meeting, and Attendance
Terri L. Suchewski, CIA, CPA, CISA, CBM
tlsuchew@syr.edu 315.443.5156

Membership and Admissions
Catherine Casler, CIA
ccasler@alliancebankna.com 315.475.5454
Jenny Sacco
jesacco@syr.edu 315.443.8824

Newsletter
Sally F. Cutler
Sally.Cutler@Word-Wrights.com 315.626.2545
Lynn Wilber, CIA, CISA, FMLI
lwilber@cfglife.com 315.471.5656

Nominating
Shannon Fischer, CPA, CIA
srfische@syr.edu 315.443.3067

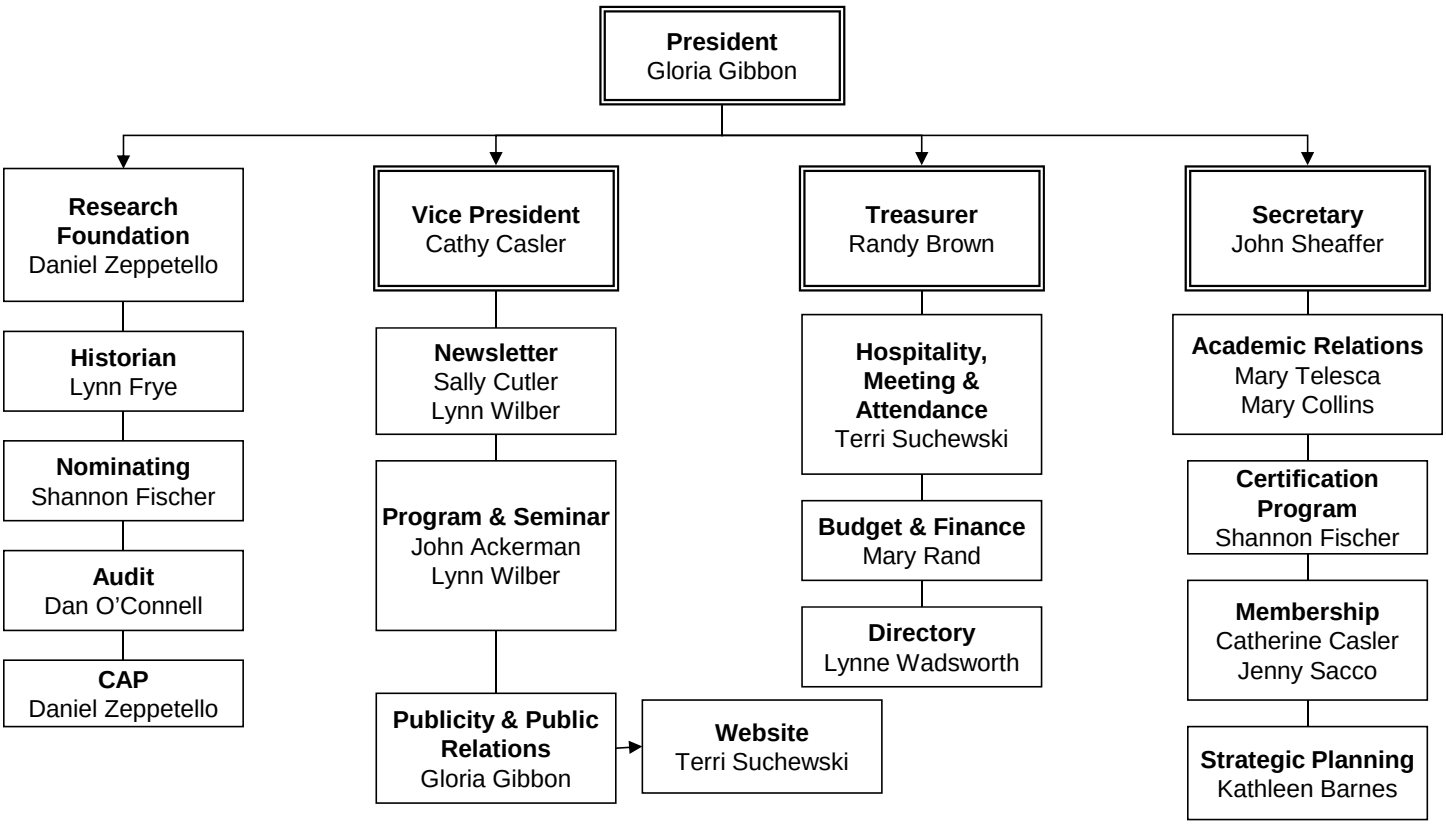
Program and Seminar
John Ackerman
John.Ackerman@ey.com 315.425.8011
Gloria Gibbon, CIA, CISA, CFSA
gloria@cwynar.com 607.334.3838
Lynn K. Wilber, CIA, CISA, FMLI
lwilber@cfglife.com 315.471.5656

Publicity and Public Relations
Gloria Gibbon, CIA, CISA, CFSA
gloria@cwynar.com 607.334.3838

Research Foundation
Dan Zeppetello, CBA, CPA
dzeppetello@alliancebankna.com 315.475.0852

Website
Terri L. Suchewski, CIA, CPA, CISA, CBM
tlsuchew@syr.edu 315.443.5156

2012 – 2013 IIA CNY Organization Chart



The Dispatch

The Dispatch is published monthly, September through May, by The Central New York Chapter of The Institute of Internal Auditors. *The Dispatch* welcomes articles of interest to the Chapter membership. Contact Sally Cutler at sally.cutler@word-wrights.com.

Editor: Sally F. Cutler
Copy-Editor: Lynn Wilber

The Institute of Internal Auditors
Central New York Chapter
c/o Sally Cutler
Word-Wrights Incorporated
11709 NY State Route 176
Cato, NY 13033