THE NORTHEAST OHIO CHAPTER

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AUDIT VOICE

January 2012

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Co-Presidents' Message

Welcome to 2012! It's hard to believe, but our "Chapter Year" which runs from September through May is half over and we've had a great year. We should reach Platinum status once again over the next two months or so and would be one of the few Chapters across the World to accomplish that for five years in a row. All the credit goes to our members, so hats off to you.

In order to keep up the momentum into future years, we'd like you to consider getting more involved within the Chapter. We're always looking for new leaders and it's a great way to network, meet our professionals, and be involved with a highly respected chapter within the IIA. If you're interested in volunteering, please contact Dave Gordon or Joe Nejman to discuss these opportunities.

Our January meeting was very successful with our attendance levels reaching a near-record high for a January event. Raven Catlin spoke on "Computer Assisted Auditing Techniques" and it was well received.

Our February meeting will be a joint meeting with the local chapter of the Association of Certified Fraud Examiners and will be held at the Embassy Suites at Rockside Road in Independence on February, 6th. The event is worth 8 CPEs as is our annual John Carroll Symposium that will be held at JCU on March 5th.

One additional item to consider is the Annual Chapter Golf Outing that will be held on Friday, June 1st at Copper Top in Valley City. Please keep it in mind as it's a fun event to start the summer.

Happy New Year!!

Dave Gordon & Joe Nejman NE Ohio IIA Chapter Co-Presidents

Table of Contents

Co-Presidents' Message	1
Chapter CAP Program	2
Calendar of Events	2
Meeting Announcement	3
Career Development & Employment	4
Chapter Library	5

Chapter CAP Program

Recall that the CAP program is designed to recognize activities that promote the IIA's strategic objectives. This program is established on the premise that the primary mission of a chapter is to serve its members first and then the internal audit profession. Points can be earned in three categories: Service to Members, Service to Profession, and Chapter Administration.

<u>2011-2012</u>

Category (minimum requirement)

Total Service to Members (325): 836.42
Total Service to Profession (200): 211.82
Total Chapter Administration (160): 213.00
Total CAP Points Earned: 1261.24

A chapter must earn the minimum CAP points above to qualify for a performance level. Then, 685-bronze, 1,060-silver, 1,560-gold, and chapters reaching old 10 of 11 years are platinum. Points may be gained by member participation in events such as meetings and seminars, published articles, speaking engagements, and chapter administration and activities. So, get involved and help the Northeast Ohio Chapter be the best we can be! If you have published articles relating to internal auditing or have participated in speaking engagements relating to internal auditing or the profession contact Dave Schmidt at dave.schmidt@roadway.com. Your efforts in helping further the cause of our profession will help us achieve our platinum status.



Calendar of Events

February 6, 2012	Joint IIA, ACFE Meeting - Fraud and Forensics Day	8 CPEs
March 5, 2012	John Carroll Symposium	8 CPEs
April 9, 2012	Presentation by TBD *	4 CPEs
May 7, 2012	Presentation by TBD *	4 CPEs
May 7, 2012	Annual Meeting	1 CPE
June 1, 2012	Annual Golf Outing	
	* Also Board of Governors' Meeting Dates	

Meeting Announcements

Monday, February 6th <u>Joint IIA/ACFE Meeting – Fraud & Forensics Day</u>

Embassy Suites - 5800 Rockside Woods Blvd, Independence

7:45AM	Registration and Breakfast		
8:30AM	John Hall - Fraud and Forensics, Action Steps for Internal Auditors		
12:00PM	Lunch with Geoffrey Mearns - The Future of Forensic Science: The Need for More Science in Forensic Science		
1:00PM	PricewaterhouseCoopers – Fraud, the Past Decade and What's to Come and Evolutions in Bribery & Corruption		

Join us for our annual Fraud and Forensics Day as we welcome excellent presenters on the subjects of fraudrelated audits, investigations, and forensic accounting. This all-day event offers attendees **8 CPEs** and a wealth of information on the subject of Fraud. Back by popular demand, Cleveland State University Provost, Geoffrey Mearns will join us as our Lunch Time Speaker. Feel free to invite a friend or colleague as our event is open to the public.

Course Outlines:

Fraud & Forensics – Action Steps for Auditors and Examiners

Most organization leaders believe that auditors and examiners have and can effectively deploy fraud risk expertise. And as anti-fraud professionals, we're working harder than ever to manage these expectations, define our fraud-handling role, and be part of the solution. This "how-to" program for internal auditing and fraud examination professionals will address how to:

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

Planned topics include:

- Building fraud detection into everyday business activities
- Three Step Fraud Detection
- Using continuous auditing and monitoring to detect fraud
- Experience-based tips on handling fraud, including:
 - Who you need on your team
 - Investigation steps
 - Case documentation
 - Forensic interviewing
 - Assisting with loss recovery
 - Presenting cases to law enforcement
 - Fixing control weaknesses
 - Sponsoring a Major Anti-Fraud Initiative

Website: http://www.theiia.org/chapters/index.cfm?act=home.page&cid=7

Email: NEOllA@yahoo.com Phone: 216-373-3483

Fraud - The Past Decade and What's to Come

This course will begin by recapping headline financial fraud trends, cases, and related regulations from the 2000s. Discussion in this first section will include data on the historical changes to the types and sizes of frauds, the most important fraud cases from the decade (e.g. Enron, Delphi, Tyco, Countrywide Mortgage, and Siemens), and regulatory developments germane to fraud (e.g. Sarbanes-Oxley, the Patriot Act, The Dodd-Frank Act, and the UK Bribery Act). The course will continue by discussing what the future might hold for Financial Fraud. Will the international anti-corruption movement wither as emerging markets grow to be more like developed nations? What will be the profile of whistleblowers claiming bounties under The Dodd-Frank Act and how will evolving technologies play a role in how they collect and provide information to the SEC? How might fraud detection methods evolve to include social media?

Evolutions in Bribery & Corruption

Enforcement of the U.S. Foreign Corrupt Practices Act remains robust and the U.K. has successfully prosecuted an individual for making an improper payment of about \$750 USD under the U.K.'s new Bribery Act. From large international bribery schemes involving senior ministry officials to smaller local cases involving only employees of commercial enterprises, the global anti-bribery / anti-corruption landscape continues to evolve at a rapid pace. This course will focus on what Internal Auditors should know about that landscape, Internal Audit's role in preventing and detecting bribery and corruption, and the potential implications of not taking action.

REGISTRATION INFORMATION Feel free to invite a friend or colleague as our event is open to the public.

Cost (Members or Non-Members):

Morning Sessions and Lunch \$55 4 CPEs Lunch and Afternoon Sessions \$55 4 CPEs All Day (AM/PM sessions) \$80 8 CPEs

Online registration (preferred method) via Cvent at http://www.cvent.com/d/xcq9x5/1Q. NO credit card payments will be accepted at the door.

Checks will be accepted at the door. Make checks payable to the Northeast Ohio Chapter, Institute of Internal Auditors tax ID # 23-7405461.

Email: NEOllA@yahoo.com Phone: 216-373-3483

Pre-payments by check should be mailed to:

IIA c/o Kelly Carroll, CPA 6055 Rockside Woods Blvd N. #370, Independence, OH 44131

Website: http://www.theiia.org/chapters/index.cfm?act=home.page&cid=7

Career Development & Employment

EMPLOYMENT OPPORTUNITIES

The chapter's Employment Committee serves as a clearinghouse for members seeking positions and organizations seeking personnel by reviewing resumes of applicants and attempting to match them with employer requirements. All inquiries are confidential. If you are looking for a position or are trying to fill a position contact, please forward the details to Dan Bross at auditman42@yahoo.com.

Current Job Postings		
BMPC	Internal Auditor	
Diebold	Audit Manager	
Diebold	IT Senior Auditor	
Forest City Enterprises	Senior Auditor / ACL Expert	
Hyland Software	Internal Auditor	
JM Smucker	Internal Auditor/Senior Internal Auditor	
KPMG	IT Advisory Manager	
Medical Mutual	Senior IT Auditor	
Myers Industries	Internal Audit Manager	
Preformed Line Products	Audit & Compliance Manager	
PNC	Internal Auditor	
Protiviti	Senior Internal Auditor	
Protiviti	Senior IT Auditor	
University Hospitals	Senior IT Auditor	
Westfield Insurance	Senior Auditor	

Visit the News and Career Opportunities tab of the NEO IIA website for details and additional job postings at http://www.theiia.org/chapters/index.cfm/view.news/cid/7.



IN CAREER TRANSITION

The Board of Governors of the Northeast Ohio IIA Chapter has approved a chapter sponsored "In Career Transition" Group for our members. During these challenging economic times, jobs are not plentiful. Too many are looking for too few opportunities. And the search can be a stressful, lonely, and emotional roller coaster. Please contact Jay Simon at jaymarksimon@gmail.com.

Website: http://www.theiia.org/chapters/index.cfm?act=home.page&cid=7

Email: NEOlIA@yahoo.com Phone: 216-373-3483

Email: NEOllA@yahoo.com Phone: 216-373-3483

Chapter Library

Our chapter has a variety of reference materials available for members to use. These items can be borrowed for up to 2 weeks at a time. If you are interested in borrowing a publication from the Chapter's library, please e-mail Chris Boetto, at Chris.Boetto@OMNOVA.com. Available resources include:

One-Minute Manager Audio Cassette Seminar	Blanchard
Implementing Activity Based Costing – Cassettes & Booklet	Institute for International Research
The Race	Goldratt & Fox
Handbook of Internal Accounting Controls	Wallace
Predicting Russia's Future	Lourie
The Disuniting of America	Schlesinger
Growing Together	Binder
The Competitive Advantage of Nations	Porter
World Class Manufacturing – The Lessons of Simplicity Applied	Schonberger
America Can Compete	Gooch, George & Montgomery
Clean Sweep	Minkow
Dealing with Employment Discrimination	Peres
The Borderless World	Ohmae
Handbook of Financial Analysis for Corporate Managers	Morrow
Auditing Concepts & Methods	Willingham & Carmichael
How to Measure Managerial Performance	Sloma
Electronic Data Processing & Auditing	Kaufman
Attaining Manufacturing Excellence	Hall
The Modern Practice of Internal Auditing	Sawyer
Handbook of Sampling for Auditing & Accounting	Arkin
Improving Audit Productivity	Perry
Breaking the Glass Ceiling	Morrison, White & Van Velsor
The Hunt for Fraud – Prevention & Detection Techniques – Video Tapes & Notebook	IIA
Working With the Audit Committee	IIA
Operational Audits of Production Control	IIA
Codification of Standards for the Professional Practice Of Internal Auditing	IIA
A Common Body of Knowledge for the Practice of Internal Auditing	IIA
Evaluating the Effectiveness of Internal Audit Departments	IIA
Internal Auditing in a Just-in-Time Manufacturing Environment	IIA
Auditing Human Resources	IIA
Auditing Social Media	Scott & Jacka
Cost Recovery	Lanza
Planning, Performing, and Presenting IT Audits	IIA
Delivering Audit Reports that Matter	IIA
Using Surveys in Internal Audits	IIA
CIA Questions- 2004	IIA

Website: http://www.theiia.org/chapters/index.cfm?act=home.page&cid=7