

Seattle Chapter



The Institute of
Internal Auditors

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PRESIDENT'S MESSAGE

On February 21st we co-hosted our annual joint ISACA-IIA luncheon on 'How Good Audit Methodology Creates Sustainable Compliance' was a huge success. This was our first in person event since the start of the pandemic and participants had a fantastic time not only learning great content but also reconnecting with fellow business colleagues and friends!

So now that it is officially March, that means it is time for our **Annual Fraud Conference in-person March 22, 2023 at Seattle University**. If you haven't already, please make sure to register today so you can take advantage of the early bird registration, see details and links below! **Early bird ends this Friday, March 10th** so don't miss your chance to participate at these discounted rates. We are so excited for an amazing line up of key-note speakers which will include Toby Groves speaking on Ethics in the Real World, Sadie Raney speaking on Digital Assets and Cryptocurrency, Kelly Paxton speaking on Fraud and Pop Culture and Michael Kinsley speaking on Fraud Analytics and Risk Assessment along with our amazing sponsors RSM and PwC speaking on key hot topics related to fraud. We will also have a lunchtime panel that will include leaders in our local community talking about a variety of fraud related topics – don't miss your chance to hear from them and ask your questions. An amazing team of volunteers is working behind the scenes to make this event unforgettable! We have a ton of special surprises to celebrate being back in person including the opportunity to win free attendance to our 2024 Fraud Conference, sponsor and IIA swag, CIA Exam Prep materials and much more. Not to mention the most important celebration of all is seeing each other in person!

Lastly, but not least, I want to give a very special thank you to all of our **sponsors RSM, Protiviti, PwC, KPMG and Starbucks** that are making this event possible. And, stay tuned as we will announce additional sponsors in the coming weeks. **This is our first in-person event since the beginning of 2020!** What better way to kick start the year by getting together back in person and re-connecting with our colleagues that we might only have seen behind a computer screen for the last few years. We hope you will come join us!

BreAnn Berry
IIA President



IIA HQ and Chapter Events

March Conference

*IIA Seattle
Annual Fraud Conference
March 22, 2023 in-person at
Seattle University.*

[Register Here](#)

March Webinar

*The Analytics and Automation
Revolution for Internal Audit.
March 28, 2023 - Virtual*

[Register Here](#)

April Webinar

*Embedding Agility in the Public
Sector Audit Process
April 11, 2023 - Virtual*

[Register Here](#)

2023 GAM Conference

Monday, March 13–15, 2023/ Grapevine, TX & Virtual

35+ Sessions

Offering the latest trends and best practices in Internal Audit.

16.8 CPEs

To stay up to date on your accreditations.

1000+ attendees

Network with peers and leaders in the internal audit profession.

5 Educational Tracks

To choose your topic of interest.

Register Early to Save!

IIA members register by Jan. 31 & save. Groups of ten or more save more.

A great way to gain exposure for your internal audit products and services is to be a sponsor or exhibitor at the 2023 GAM Conference. There are many opportunities to network and engage with audit leaders and key decision-makers across a variety of industries. Exhibit Hall hours are both convenient and conducive to capturing attention and conducting demos or consultations. Sponsorship provides another opportunity to promote your offerings with industry leaders. Contact The IIA Conference Sales Team for details. For information about sponsor and exhibitor opportunities, please contact sponsorships@theiia.org.

[Register Here!](#)

Volunteers and Local Chapter Opportunities:

We are actively looking for volunteers for the following roles. You can earn up to 12 CPE for your support as a volunteer. Please contact us for more information. Or if you have any other areas of interest, we are always looking for more volunteers.

- Social Media Content Manager
- Our Chapter EMT tool – help us manage membership and communication to all members!
- Programming volunteers to help coordinate monthly luncheons, identify speakers and help manage the events (approximately 5 hours each month between August – May)
- Fraud Conference volunteers to help coordinate and plan the event (approximately 5 hours each month between August – March)
- Content for newsletters (approximately 2 hours a month)
- Support the Treasury function (approximately 1-2 hours a month); this could include performing an annual financial audit
- Academic Relations (supporting with academic outreach and increasing our presence on campuses)

IIA Seattle 2023 Fraud Conference

Registration is open!

As employees return to the office and can see what their neighbors are up to, and the economic tides flow out, what will be revealed?

Come and find out how to combat fraud from some inspirational speakers at the 2023 IIA Seattle Chapter Fraud Conference.

We are back **IN PERSON** for the first time since 2019 and so this is a great place to reconnect with your peers in the local internal audit community.

The 2023 IIA Seattle Chapter Fraud Conference will be held on **Wednesday March 22, 2023 from 8am – 5pm** including a lunch sponsored by Protiviti and a Happy Hour from 5-6pm. The location will be: Seattle University 901 12th Avenue Seattle WA 98122, Campion 140 - Ballroom.

Key Note Speakers:

Michael Kinsley – Fraud Data Analytics

Kelly Paxton - Fraud and Pop Culture

Dr. Toby Groves – Ethics in the Real World

Sadie Raney – CryptoCurrency and Digital Assets

Sponsor Speakers:

RSM and PwC with more to be announced!

Lunch Sponsor: Protiviti and Starbucks

[Register Here](#)

Thank you to our sponsors

protiviti



Member News

Active CISA designation holders now have an opportunity to earn the CIA through a new one part CIA Challenge Exam launching Apr 1. Learn more [here](#).

Preparing for the CIA Exam? Join the Chapter's 3-day virtual CIA Prep Course in the Spring. Each 3-part exam section will be reviewed each day. The course will be led by a HQ approved instructor so join 1 day or all 3 days. Stay tuned for additional details!

Certifications and Congratulations

Congrats to Suzanna Stephan on earning the CIA!

Job Opportunities!

Coastal Community Bank

Remote, Hybrid, or On Site in Everett, WA

- [Information Technology Audit Senior Manager](#)
- [Internal Auditor Lead](#)
- [Internal Audit Manager](#)

Kaiser Permanente

Remote positions (Please note the location in the job posting will list a specific location)

- [Audit Analyst III, IT](#)
- [Audit Analyst IV, IT](#)
- [Audit Analyst V, IT \(Senior Cybersecurity Audit Specialist\)](#)
- [Audit Director](#)
- [Audit Analyst V](#)

Want to add a job to the next IIA newsletter? Email us the posing [here](#).

The Institute of Internal Auditors Seattle Chapter is pleased to offer up to five scholarships to students attending an accredited college or university in the state Washington for the 2023-2024 school year.

The application deadline is Friday March 31, 2023.

Eligibility Requirements:

- Be an undergraduate entering their junior year or higher in fall 2022, fifth year, masters, or PhD candidate. Community college transfers are also encouraged to apply. Students must attend a college or university that is accredited in Washington State are eligible for scholarships.
- GPA minimum of 3.0 (or equivalent)
- Be actively pursuing a career in Internal Audit
- Have an active IIA Membership (IIA Membership is free for students)

Scholarship Guidelines:

Amount and Duration of Scholarships:

- Scholarship award is \$2,500 to be applied towards tuition or other expenses from the college or university.
 - Scholarship monies are paid directly to the accredited college or university listed on application and cannot be paid directly to the student.
- Scholarships are non-renewable.
- Scholarships are awarded only to individuals attending an accredited college or university in Washington State.
- Responsibility for ensuring that the monies can be used for the semester/quarter/year granted lies solely with the student.

What you will need to apply:

- Complete application via Microsoft Forms: <https://forms.office.com/r/ruPSKUS6aW>
- Be prepared to email the following documents to IIAPugetSoundScholarship@gmail.com to supplement your application.
 - Unofficial transcripts from the college or university you currently attend and any that you attended previously.
 - Current resume that includes any internships (paid or unpaid), jobs, awards, volunteer positions or leadership roles on campus or in the community.
- Have your reference submit their letter of recommendation separately (the letter of reference should come directly from the source, not submitted by you) to IIAPugetSoundScholarship@gmail.com. We encourage your letter to be from a professor, mentor, supervisor or similar relationship who can speak to your character as a student, your interest in internal audit, etc. Please refrain from using any family members or friends as references.

Please direct any additional questions to IIAPugetSoundScholarship@gmail.com

Quality Corner

It's finally here! March 1 and the public comment draft of the new IIA standards is out.

[From the March 1, 2023, IIA press release:](#)

The public comment draft is the next step in the **IPPF Evolution Project**, an extensive research effort launched in 2020 that has engaged thousands of internal audit practitioners and stakeholders, including regulators, corporate directors, and standard-setting bodies from across the globe.

Okay so maybe you haven't been waiting, waiting, waiting for this day, but it is here, and you should pay attention to it. The standards establish good practice for all internal audit shops, large or small, public or private, new or established. This is what sets us apart from auditors that just wing it. This is what makes us a professional. We have an obligation to read, digest, and comment back so that the new global framework works for us.

Here are the top ten things I noticed in my initial read of the exposure draft:

1. The new name for our framework is The Global Internal Audit Standards.
 1. The standards are now grouped into five domains and 15 principles.
 2. The final updated standards will be released late in 2023.
 3. The new standards will be in effect 12 months after the final release, sometime late 2024.
 4. There is greater clarity and definition around terms we commonly use in performing our work, such as “criteria,” “condition,” “finding,” “inherent risk,” “residual risk,” “risk tolerance,” and “root cause.”
 5. The old numbering system is gone. So, for example, 1300 is no longer the Quality series.
 6. Aspects of a quality function are found throughout the standards but refer to the following standards for important specific requirements:
 - a. Standard 8.3 Quality
 - b. Standard 12.1 Internal Quality Assessment, and
 - c. Standard 15.1 Final Engagement Communication
 7. Implementation recommendations are provided directly within the relevant sections. So, if you are wondering how to practically apply a standard, information is right there within the section.
 8. Two important principles are Principle #6 - Authorized by the Board and Principle #8 - Overseen by the Board. These sections outline the specific requirements and joint responsibilities by the CAE and the board in governing the internal audit function.
 9. Take a look at Standard 9.3 - it's one of the first things an assessor reviews when conducting an external assessment.

So, folks, get busy and demonstrate a little “Principle 3.” Assign the draft to someone on your team. If you're a team of one, assign it to yourself. Take a good read, make notes, and comment back. Your profession needs to hear your voice.

Below are links to the standards evolution site and the exposure press release.

[NC(1)Professional?

<https://www.theiia.org/en/standards/ippf-evolution/>

<https://www.theiia.org/en/content/communications/press-releases/2023/march/the-ii-a-solicits-feedback-on--proposed-new-global-internal-audit-standards/>

Anne Etter

IIA Quality Services Assessor

February Update on Changing the Standards: Public Comment Period Opens March 1

The IIA has nearly reached one of the most exciting times in the historic project to update the Standards! The proposed new Standards will be available for review and public comment, **March 1 through May 30**, starting with English, with translations into a variety of languages also coming. We encourage you to plan time to read the complete draft of the new Standards when it is available on March 1 and provide your feedback and comments by taking a survey.

Here is a sneak peek into 10 major changes being proposed:

1. New name!
2. New structure.
3. New sections in each standard.
4. New Purpose of Internal Auditing.
5. New Ethics and Professionalism domain and standards.
6. New Governing domain and standards.
7. New and different requirements for the quality assurance and improvement program.
8. Special attention to the public sector.
9. Rigorous standard-setting process, with increased focus on stakeholders and public interest.
10. New terms and revised and expanded Glossary.

[Learn More and Get Ready](#)

Please see additional details on the 10 major changes on the next page:

1. New name!

The *International Standards for the Professional Practice of Internal Auditing*[®] has been renamed the *Global Internal Audit Standards*TM.

2. New structure.

The content from six elements of the current IPPF (Mission, Definition, Code of Ethics, Core Principles, Standards, and Implementation Guides) is all incorporated into the *Global Internal Audit Standards* and organized into five domains that more clearly indicate key roles and responsibilities:

- Purpose of Internal Auditing.
- Ethics and Professionalism.
- Governing the Internal Audit Function.
- Managing the Internal Audit Function.
- Performing Internal Audit Services.

3. New sections in each standard.

Overall, the *Global Internal Audit Standards* were designed to provide more clarity and help internal auditors deliver high-quality performance. Each standard will include sections describing the requirements of the standard as well as considerations for implementing the requirements and considerations for providing evidence of conformance with the requirements. The "considerations for implementation" offer common and preferred practices for implementing the requirements, and the "considerations for evidence of conformance" are examples of recommended ways to demonstrate that the requirements have been implemented. These sections incorporate information from the existing Implementation Guides and other authoritative guidance and include nuances for the public sector and small internal audit functions, when appropriate.

4. New Purpose of Internal Auditing.

The Purpose of Internal Auditing — the first domain in the new Standards — incorporates the Mission of Internal Audit and the Definition of Internal Auditing, and for the first time, addresses how internal auditing helps the organization serve the public interest.

5. New Ethics and Professionalism domain and standards.

The Code of Ethics has been incorporated into the Ethics and Professionalism domain of the Standards. In addition, this domain contains standards on due professional care, professional skepticism, and minimum requirements for continuing professional development for all internal auditors.

6. New Governing domain and standards.

The definition and use of the term "board" and the board's role in governing the internal audit function has been clarified. Board responsibilities related to the internal audit function, which were implied or indirectly stated in the existing Standards, are stated more directly and clearly. These include responsibilities related to oversight of the performance of the chief audit executive and the internal audit function, including external quality assessments.

7. New and different requirements for the quality assurance and improvement program.

There are new clarifications and requirements for the QAIP, including a description of the requirements for board oversight of the program and the requirement for at least one reviewer in an external quality review to be a Certified Internal Auditor (CIA).

8. Special attention to the public sector.

"Public sector" is now defined in the proposed Standards glossary, and the new "considerations for implementation" section specifically addresses information to assist internal auditors in the public sector.

9. Rigorous standard-setting process, with increased focus on stakeholders and public interest

The public interest was considered intentionally when creating the new standard-setting process and the Purpose of Internal Auditing, as well as when updating other standards to consider stakeholders.

10. New terms and revised and expanded Glossary.

To provide clarity, the proposed Standards introduce and define terms, such as "criteria," "condition," "finding," "inherent risk," "residual risk," "risk tolerance," and "root cause," commonly used when performing internal audit services.

Quality Services

IIA Quality Services helps validate and strengthen your internal audit activity and enhances your effectiveness, efficiency, and successful practice implementation.

As a trusted source in the profession, we have helped hundreds of organizations in various industries and around the world by providing qualified audit professionals, a global benchmarking database, and a repository of successful practices. We assist CAEs in gaining support from the audit committee, enhance understanding of why an external assessment is necessary and valuable, and describe the different approaches.

For questions about our services, please contact IIA Quality Services at quality@theiia.org or read more here.

Certification Online Testing Available Now

To support the continued professional development of certification candidates around the world and in response to mass Pearson VUE test center closures due to COVID-19, The IIA has adopted online testing to enable candidates to take the Certified Internal Auditor® (CIA®), Certification in Risk Management Assurance® (CRMA®), and CIA Challenge exams from home. This flexible testing option will be available for a limited time..

[IIA Certification Information](#)