



**GOLD  
CHAPTER  
2009**

# Derby City Disclosures Louisville IIA Chapter News

[www.iialou.org](http://www.iialou.org)

**November 2009**

## Special points of interest:

- Get to know our members by reading the Member Spotlight
- Upcoming Chapter Seminar

## Welcome New Members!

Edward Bower,  
Toyota Boshoku  
America

Scott Carr,  
Community Bank  
Shares of Indiana

Brittany Schaefer,  
Louisville-Jefferson  
County

## Message from the President

The Louisville Chapter hosted two great meetings in October providing up to 3 hours of CPE for those in attendance. We sponsored a successful joint meeting with the Central Kentucky chapter in Frankfort on October 13<sup>th</sup>. State Auditor, Crit Luallen, had an inspiring presentation in which she shared some stories from recent high profile audits and the lessons that have been gleaned from the results.

On October 20<sup>th</sup> we sponsored a meeting with the LOMA Society and it was also our first meeting held in the east end. The meeting drew a crowd of at least 50 people and was a big success. Marti Arvin, Privacy Officer with University of Louisville, spoke about the importance of a strong Ethics and Compliance programs and how internal audit can help support the programs through the work we do every day.

The November 8<sup>th</sup> meeting should provide attendees with some great information about documenting and conducting internal investigations. Retired Special Agents with the FBI will be speaking to our group. The meeting will be held from noon until 2 p.m. and will offer attendees 2 hours of CPE. We hope you will join us back at the Bristol on Main Street. Just a reminder that November 13<sup>th</sup> is the deadline for early bird registration for the Fundamental IT Auditing course that the chapter is sponsoring on December 3 – 4, 2009. A registration form is attached to the newsletter or you can register on-line.

We are beginning to plan the Student Night for college students that will be held after the first of the year. Please contact Dave Barker, Academic Relations Chair if you would like to help with this very important event.

Great things are happening in the Chapter and I encourage you to become involved and *Experience the Opportunities!*

Warmest regards,  
Jodi



## New Research from the IIA Research Foundation

A new research report has been ordered for our chapter library which is housed at the Sullivan University Library.

### *Internal Audit Capability Model (IA-CM) for the Public Sector.*

The *IA-CM* is a framework that identifies the fundamentals needed for effective internal auditing in government and the broader public sector. It serves as a universal model with comparability around principles, practices, and processes that can be applied globally to improve the effectiveness of internal auditing.



### Member Spotlight—Denisha Jackson

Denisha Jackson, CPA, is an Internal Auditor with Trover Solutions, Inc. where she has been instrumental in developing and implementing Trover's new internal audit function in 2009. Denisha is a graduate of Bellarmine University where she earned degrees in Accounting and International Business Administration. She is a member of the Kentucky Society of CPA's and the American Institute of CPA's. She is a Christian and volunteers as an infants' teacher in the Nursery Learning Center at Canaan Christian Church. She also supports Big Brothers Big Sisters of Kentuckiana where she has served as a Big Sister.

### Survey Winner

The winner of the October Survey drawing is Brittany Schafer. Brittany, selected \$20 off a chapter seminar as her prize. To be eligible for the drawing, you must complete the meeting survey, including your name and select to participate in the drawing, you then choose from either a \$20 off a Chapter meeting or \$20 off a Chapter Seminar. Thank you to everyone who took time to complete the survey and Congratulations Brittany!

### Did You Know...

**Atlanta is the place to be in 2010!** The IIA is bringing a world-class conference to the Georgia World Congress Center and you will definitely want be part of the action. Guaranteed to be the year's largest gathering of internal auditing practitioners, the 2010 International Conference will focus on "Auditing Through Leadership." The conference will be held June 6 – 9, 2010 in Atlanta Georgia. You can save \$200 off the registration fee by registering by December 31, 2009. Check out the website for the event at <http://www.iaa2010atl.org/>.

### The IIA Kicks Off "Recruit-a-colleague"

The IIA is pleased to announce the launch of the new "Recruit-A-Colleague" program, an annual program that focuses on a continuous cycle of recruitment and reward for both individual members and chapters. This year-long program replacing the former "Refer A Friend" and "Membership Madness" campaigns will run on an October – September annual cycle.

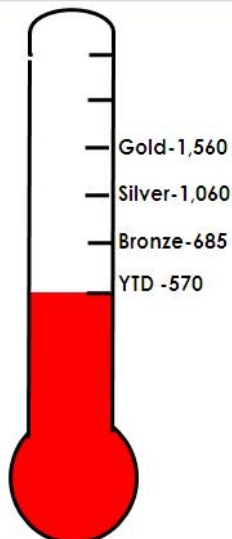
**Value to the recruiting member:** Participants receive one entry per recruit into a Quarterly Drawing for an IIA Product/ Service. Recruiters are listed in Insight Magazine and receive a letter from The IIA President in appreciation of their efforts in promoting the value of The IIA. Recruiters who acquire 10 or more members in one 12 month period will receive their next renewal complimentary.

**Discount to the new member:** The new member is offered a one-time membership rate of US\$115 (Canada \$135) and the application fee is waived. They may register online or via the registration form provided by the recruiter.

### CAP Update

Thanks to attendance at the two chapter meetings in October, we now have 570 CAP points, up 95 points from last month. Our chapter earned credit for 31 attendees for the October 13<sup>th</sup> meeting, and 49 attendees at the 2-hour meeting on the 20<sup>th</sup>.

As a reminder, the three service categories evaluated by the IIA are Service to Members, Service to Profession, and Chapter Administration.



**November 10th Meeting—Bristol Bar & Grill**

Documenting/Conducting Internal Investigations — 2 CPE

Noon – 2 p.m.; Registration begins at 11:30 a.m.

Cost \$20 members/\$25 nonmembers

## Menu Options:

- 1) Blackened Chicken Caesar: Romaine lettuce tossed with our house made Caesar dressing topped with blackened chicken, Parmesan cheese & croutons.
- 2) Muffaletta: Turkey, ham, Swiss & Havarti cheese served warm on Focaccia bread with olive relish & marinated onions & tomatoes. Served with chips.
- 3) Eggplant Parmesan: Sliced breaded eggplant topped with Swiss cheese & marinara & served over linguini.

**Please RSVP by November 5th to [membership@ialou.org](mailto:membership@ialou.org)**

**Speaker Profile: Patrick Bashore, Licensed Private Investigator**

Pat Bashore brings nearly 30 years of experience working for the FBI. His assignments included eleven years in the FBI's New York Office where he investigated various types of fraud under the White Collar Crime Program. While assigned to the NYO, he also investigated cases of Public Corruption and Organized Crime. In the FBI's Louisville Office Pat's investigative assignments included white collar crimes, public corruption, drugs, fugitives and Foreign Counter Intelligence.

Pat was the Primary Relief Supervisor for White Collar Crime and Drug/Reactive squads, and served as the first Coordinator of the Louisville Office Fugitive Task Force. His duties further included the coordinator responsibilities for numerous FBI programs including the FBI National Academy; Crisis Negotiation Team; Media Relations; Police Training; and Special Agent Applicants.

While at the University of Kentucky Pat earned degrees in business administration and accounting. He received an MBA in finance from Fordham University, NY, NY. Pat is a former National Treasurer of the FBI Agents Association, and is an active member of the Society of Former Special Agents of the FBI. He presently serves as the treasurer of his fraternity's housing corporation at the University of Kentucky.

**Speaker Profile: Jim Sniegocki, Licensed Private Investigator**

Jim Sniegocki was employed by the FBI for over 30 years. He is an expert in the white collar crime area specializing in the investigation of financial crimes involving internal fraud, embezzlement, bribery, investment fraud, bankruptcy fraud and various other types of fraud. Jim served as a Special Agent in FBI Offices in San Antonio, TX; Monterey, CA; New York, NY; St. Louis, MO; and Louisville, KY. He has testified in Federal and local courts on numerous occasions and is qualified as an Expert Witness in complex financial matters.

In 1988 Jim founded and was President of Capital Intelligence Corporation, an investigative and security consulting firm. His work in the private sector included nationwide investigations for law firms and businesses involving internal theft and fraud, conflicts of interest, due diligence, witness location and interviews, litigation support and background matters. He has also conducted physical security reviews and consulted with companies on security matters.

Since 2005 Jim has been actively involved in personal investments, including real estate, stocks, commodities, options and new ventures. Jim earned his degree in accounting from George Washington University, Washington, D.C. He is an active member in the Society of Former Special Agents of the Federal Bureau of Investigation.

Email  
[membership@ialou.org](mailto:membership@ialou.org)  
to register for meetings.  
You can pay for  
meetings at  
[www.ialou.org](http://www.ialou.org) using  
PayPal.

Mark Your  
Calendars!

### 2009-2010 Schedule of Meetings

Date	Time	Speaker	Topic	Location
<b>12/3/09 &amp; 12/4/09</b>	8:30a.m.- 4:30p.m.	Richard E. Cascarino	Fundamentals of IT Auditing	Masterson's
<b>12/8/2009</b>	12 - 1 p.m.	Adam Keal and Dion Dunn	Business Continuity / Disaster Recovery	Bristol
<b>1/12/2010</b>	12 - 1 p.m.	Jim Tencza	IFRS	Bristol
<b>1/19/2010</b>	3:30 - 5 p.m.	Mark McChesney	IT - What are the Threats Today?	TBD
<b>2/9/2010</b>	12 - 1 p.m.	Jennifer Elliott	Privacy Issues - HIPPA, GLBA, FTC's Red Flags	Bristol
<b>3/9/2010</b>	12 - 1 p.m.	TBD	TBD	Bristol
<b>4/13/2010</b>	12 - 1 p.m.	TBD	TBD	Bristol
<b>4/20/2010</b>	3:30 - 5 p.m.	TBD	TBD	TBD
<b>5/14/2010</b>	12 - 1 p.m.	Tony Belak	TBD	TBD

➤ Registration begins 30 minutes earlier than posted times.

### December 3&4 Seminar on IT Auditing with Richard Cascarino

For a professional auditor working in today's business environment, an in-depth understanding of the controls governing the use of computer systems has become essential.

This two-day, comprehensive and practical course is designed to give that understanding to auditors who are already familiar with the basic concepts of Information Systems.

Delegates will gain:

- A comprehensive understanding of the risks and exposures in Information Systems
- Familiarity with the appropriate audit tools and techniques required to audit application systems
- An understanding of where systems come from and the auditor's role in building in control
- Knowledge of the activities of the Information Processing Facility and its general controls
- An understanding of data integrity, security and privacy issues

See attached registration form for more details.

### CIA Learning System™ Course

The CIA Learning System Course scheduled for October and November of 2009 was cancelled due to lack of participation.

Two separate courses have been scheduled for the winter on Monday and Wednesday nights from February 22 to March 17 and on Saturdays from February 27 to March 20.

We appreciate your intended participation and hope that we will be able to help you with your future training needs including the CIA classes we have scheduled.

Please contact Bob Aemmer ([Bob.Aemmer@eon-us.com](mailto:Bob.Aemmer@eon-us.com)), Certifications Chair with any suggestions regarding the course and how we can better serve your needs. Questions regarding course registration can be directed to Richard Brien ([rbrien@sullivan.edu](mailto:rbrien@sullivan.edu)), Director Corporate Development & Training at Sullivan University.



## Check Out these Local CIA Courses at Sullivan University



# Helping You build up Your Team



3101 Bardstown Rd. | Louisville, KY 40205 | [sullivan.edu/cia](http://sullivan.edu/cia)

**Sullivan  
University**

502.449.6677  
NCCL@sullivan.edu

## WHO CAN BENEFIT?

Whether you are a CIA candidate, a manager seeking training for your staff, or a student just starting out, the IIA's CIA Learning System can help you accomplish your certification and professional development goals. This program is designed for Internal Auditors at all stages of their careers and other financial professionals, including:

- Chief audit executives
- Audit managers
- Audit directors
- Audit staff
- Risk management staff
- Operational staff who are transitioning into internal audit
- Students enrolled in accounting, business, or financial degree programs

For list of upcoming classes visit  
**[sullivan.edu/cia](http://sullivan.edu/cia)**  
or call 502.449.6677

**Sullivan  
University**



**Louisville IIA Chapter Seminar Opportunity:**

**Fundamentals of IT Auditing Seminar**

**When:** Thursday December 3<sup>rd</sup> & Friday, December 4, 2009  
**Registration:** 8:00 a.m. Program - 8:30 a.m. to 4:30 p.m.  
**Where:** Masterson's  
1830 South Third Street  
Louisville, KY 40208

**CPE credits:** 16 hours

**Includes:** Continental breakfast, Buffet lunch, afternoon snack, drinks, and materials.

**Presenter:** Richard E. Cascarino MBA, CIA, CISA, CISM

**Early Bird Registration Deadline  
by November 13 2009**

**After November 13, 2009**

<b><u>Seminar Cost:</u></b>	\$450 (IIA Member)	\$500 (IIA Member)
	\$495 (Non-Member)	\$545 (Non-Member)

**Topics Covered and Learning Objectives:** Delegates will gain

- A comprehensive understanding of the risks and exposures in Information Systems
- Familiarity with the appropriate audit tools and techniques required to audit application systems
- An understanding of where systems come from and the auditor's role in building-in control
- Knowledge of the activities of the Information Processing Facility and its general controls
- An understanding of data integrity, security and privacy issues

***About Richard...***

Richard is a professional presenter of Internal, IT and Forensic auditing courses. Richard has over 28 years of audit and Corporate Governance experience. He is the author of Internal Auditing-an Integrated Approach and the book An Auditor's Guide to Information Systems Auditing.

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Organization \_\_\_\_\_ Address: \_\_\_\_\_

Number of Attendees: \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_

**Total Amount to Remit** \_\_\_\_\_

Name of Attendees:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please RSVP by **November 30, 2009** to [membership@iialou.org](mailto:membership@iialou.org) to confirm your seat.  
Remit Payment to: Louisville Chapter of IIA P.O. Box 70092, Louisville, and KY 40270  
Or pay via PayPal through the Chapter website at <http://www.iialou.org/meetsem/meetsem.htm>.

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## ADVERTISEMENT POLICY

**FREE** recruiting advertisements are available on the local IIA Chapter website and in the monthly newsletter! Any employer is eligible for free advertising IF at least one employee is a member of the Institute of Internal Auditors, Louisville Chapter. Executive Search Firms will be charged a nominal fee per month of \$50 for a ½ page or \$100 for a full page advertisement and one month of posting open positions on our webpage. Payment must be received prior to advertising/posting. For more information, contact the IIA Louisville Chapter President at [president@iialou.org](mailto:president@iialou.org) or Secretary at [secretary@iialou.org](mailto:secretary@iialou.org).



**The Institute of  
Internal Auditors  
Louisville Chapter**