



# NEW YORK REPORTS

PLATINUM AWARD CHAPTER

December 2009



## *Knowledge Through Sharing and Learning*

Hello!

I hope you had a good Thanksgiving. As we all prepare for the holiday season and finish up our work for year-end, let's not forget to send our warm wishes to the troops overseas.

Even though 2009 is winding down, we're just mid way through the chapter year with a lot happening. For starters, our December 11th workshop and luncheon at Madison Square Garden had a huge turnout with over 100 people attending Protiviti's presentation on "Hot Topics, Current Trends and Regulatory Issues Affecting Internal Audit" that included:

- Internal Audit's Role in Finance Transformation Projects;
- High Value IT Audits;
- Regulatory issues affecting Internal Audit;
- Vendor Risk Management;
- Internal Audit's Role in Fraud Detection; and
- Motivating and Engaging Employees in an Economic Downturn.

We have some great upcoming events, so please mark your calendars.

- Mark Arning will be hosting the General Auditors Roundtable on January 21st at New York Life. This meeting provides a forum for Chief Audit Executives to discuss relevant topics in an informal setting. If you're interested, please contact Diane Napolitano ([dnapolit@nyl.com](mailto:dnapolit@nyl.com)) for details.
- The Institute of Internal Auditors (IIA) and Pace University continue to offer a comprehensive instructor-led course based on the IIA's CIA Learning System. This program is designed primarily for individuals interested in preparing for the CIA exam, achieving professional advancement, and building confidence for addressing today's internal audit challenges. Part 1 is scheduled for Saturday, January 30th. See page 11 for more information, including the schedule for this coming spring offering.
- Our next workshop and luncheon will be on Friday, January 15th at NYU's Kimmel Center. At this workshop, KPMG will present "Continuous Auditing and Continuous Monitoring and its Relationship to Governance, Risk, and Compliance" and "Auditing External Business Relationships/Going Green- Sustainability." At lunch, we'll have the honor of having the Institute of Internal Auditors President Richard Chambers and a North American Board member and prior chapter president Tom Warga presenting an update

on the IIA and North American Board activities. All workshop attendees receive 7 CPE credits. Please register early, seating is limited. Hope to see you there!

This month, Diane Napolitano and myself had the great pleasure of meeting with Baruch leadership and professors (that includes one of our own Board of Governors) to discuss Baruch's accounting program, how the chapter can impact its success, advocacy of the internal audit profession, and industry trends. This was a very open dialogue and a meaningful experience. This meeting made us aware how appreciative Baruch has been of the chapter's support. It's important that we, as a profession, share our knowledge and support with the future of the profession.

Furthermore, I want to highlight the significant contributions of our Academic Relations Committee Chairs Lara Killanin (New York Life), Mary Wei (New York Life) and Jennifer Morris (KPMG). This committee coordinates all our advocacy efforts at the local college level. Thanks Lara, Mary and Jennifer for making a difference this year! If you're interested in volunteering, please contact any of the chapter's Executive Officers.

Please do not hesitate to visit our website at ([www.nyiaa.org](http://www.nyiaa.org)) for more information about the chapter's programs and activities.

Best wishes this holiday season and have a great New Year!

A handwritten signature in cursive script, appearing to read "Adam M. Stumer".

*Adam M. Stumer*, President  
**IIA New York Chapter**

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# 2009 – 2010 Chapter Officers

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# 2009 – 2010 Committees

**CAP Reporting**

Officer: Adam Stumer  
Chair: Linda Tan

**Audit:**

Officer: Adam Stumer  
Chair: Raquel Marin-Oquendo

**Nominating:**

Officer: Adam Stumer  
Chair: Carol McFarlane

**Volunteer:**

Officer: Adam Stumer  
Chair: Debra Soumare

**Long Range Planning:**

Officer: Diane Napolitano  
Chairs: Paul Flora, Nick Dimola

**General Auditors' Roundtable:**

Officer: Diane Napolitano  
Chair: Mark Arning

**Business and Industry:**

Officer: Diane Napolitano  
Chairs: Stacey Guardino, Uday Gulvadi, Patrick Glenn

**Special Events:**

Officer: Diane Napolitano  
Chairs: Stacey Guardino, Uday Gulvadi, Patrick Glenn

**History:**

Officer: Diane Napolitano  
Chairs: Pat Murtha, Victoria Innocente, Steven Hsieh

**Academic Relations:**

Officer: John Fitzpatrick  
Chairs: Lara Killanin, Mary Wei, Jennifer Morris

**Annual Audit Seminar:**

Officer: John Fitzpatrick  
Chairs: Raquel Marin-Oquendo, Kathy Birn, Frank Campisi, Kathleen Rennert

**Workshops:**

Officer: John Fitzpatrick  
Support Team: Lisa Whitehead, Carlos Garcia, Andrew Ko, Tasmiyah Sapp, Carmen Caceda

**Luncheon:**

Officer: John Fitzpatrick  
Chair: Carmen Caceda

**Newsletter:**

Officer: Brian Mannix  
Chairs: Michael Schor, Dainora Mazeika

**Advanced Technology:**

Officer: Brian Mannix  
Chairs: Vicente De La Cruz, Juan Perez, Harsh Mody

**Public Relations, Advertising and Employment:**

Officer: Brian Mannix  
Chair: Andrew Goldberg

**Subscription:**

Officer: Brian Mannix  
Chair: Bill Morello

**CIA Exam:**

Officer: Julie Connors  
Chair: Juan Perez

**Membership:**

Officer: Julie Connors  
Chairs: Patrick Zacchini, Angie Toney

**Outreach:**

Officer: Julie Connors  
Chairs: Rich Dapcic, Sarah Adams

**Awards Dinner:**

Officer: Julie Connors  
Chairs: Eleonora Pechenik, Judy Beckford

**Diversity:**

Officer: Julie Connors  
Chairs: Junny Rivera, Cheryl Callender

**Budget and Finance:**

Officer/Chair: Scott Lewis

**Awards and Gifts:**

Officer: Scott Lewis  
Chair: Carmen Caceda

# CONGRATULATIONS!!

***Congratulations to our newly certified members***

Vicent Sperruzzi Jr. – CIA  
Ashraf Malik – CIA  
Jonathan Goddard – CIA  
Noah Zagelbaum – CIA  
Guy Groff – CIA  
Francisco Javier Perez – CIA  
Elvisia Christina Figliozzi – CIA  
Patricia Alice Feeney – CIA  
Stephen Eng – CIA  
Joshua Bonaquist – CIA  
Akihisa Hamabuchi – CIA  
Wanda Esmie – CFSA  
Sebastiano Vitale - CGAP



*Some of our new CIAs and CGAPs with chapter president Adam Stumer and CIA Committee Chairperson Juan Perez.  
From left to right: Adam Stumer, Akihisa Hamabuchi (CIA), Anna Huynh (CIA), Sebastiano Vitale (CGAP), Juan Perez.*

# Compliance Article

## Want to Avoid Unpleasant Compliance Surprises? Embrace a Strong Whistle-Blowing Policy

*By Anne M. Simmons*

The financial crisis has created significant chaos in the markets, the workplace, and in the personal lives of millions of people worldwide. This is a time of enormous stress. The long-standing, familiar rules of the game no longer seem to apply. As a result, equities are plunging and layoffs are mounting. So many of us feel the ground falling out from under us, and yet we feel powerless to do anything about it.

This is a toxic combination for corporate ethics. Unfortunately, people – good, hardworking people – don’t always act rationally in times of stressful chaos. When fear gets the better of us, we have a tendency to lay low, hoping not to bring what we perceive as negative attention to ourselves. Why report practices that violate our company’s policy if it could result in angering our management and losing our jobs?

The fact is, when layoffs are widespread and employment opportunities scarce, no one really trusts the promise of non-retaliation in their employer’s code of conduct. What employee with a family to support would blow the whistle in such times?

And yet so much of this current crisis results from people failing to report risk. In an analysis of what went wrong at Merrill Lynch, Gretchen Morgenson reports that Ahmas Fakahany, the firm’s vice president and chief administrative officer, “had weakened Merrill’s risk management unit by removing longstanding employees who walked the floor, talking with traders and other workers to figure out what kinds of risks the firm was taking on.”

What if those employees had at their disposal a mechanism that allowed them to bypass Mr. Fakahany and report those firm-threatening activities directly to the Board? Would the Board have orchestrated an intervention? And if they had, would Merrill still be an independent firm today?

In a survey of CFO’s conducted by the online publication Treasury & Risk earlier this year, more than 30% said they’d been disrupted by financial and operational “surprises” in the past year.

Clearly, very few companies can afford “surprises.” Every one of us wants to get out in front of problems before they jeopardize our company’s reputation and balance sheet. But let us state the obvious: “surprises” don’t come out of nowhere. All of today’s troubled entities (Merrill, Lehman Brothers, AIG, Fannie Mae, Freddie Mac, IndyMac, WaMu, etc.) had employees who were aware of and feared the risks they saw members of their organization taking on, but lacked a voice to report them to the people who were in a position to end the recklessness.

I passionately believe that to mitigate risk in any meaningful way, employees must be provided with a mechanism to report risk without fear of retribution. Moreover, the only way (emphasis on only) to prevent retribution is to guarantee anonymity. And *that* requires the aid of a third-party specialist who can receive reports, verify their veracity, and inform the Board so that no major issues will be swept under the rug.

Now, every company has a code of conduct, and by law, those codes lay out the company’s whistle-blowing policy. But how good are those whistle-blowing policies?

This past summer I spent a chunk of time reviewing the codes of conduct of all the companies that participated in Ethisphere's 2008 World's Most Ethical Companies benchmark study. I focused on the language concerning their policies for reporting wrongdoing. What I found is that far too many of these companies – and mind you these are the crème de la crème of ethical companies – instruct their employees report violations to their managers.

Unfortunately, the chain of command couldn't be more inappropriate, particularly if, as was the case with Merrill, "command" has a strong incentive to keep its activities hidden because profits were just too good. If I send an email to my supervisor, as many of these companies instruct their employees to do, anonymity doesn't stand a chance.

### **A Strategy for Uncovering "Surprises"**

If your company is at risk for surprises – if, for instance, you've recently suffered rounds of layoffs and your employees are likely to be laying low – as chief risk officer, you need to put a strategy in place that lets you uncover problems early on. Here's what I suggest:

- Walk the floor. Find out what people are saying about your firm. You want to uncover their gripes, concerns and potential embarrassments to the company's reputation so that you can address them immediately. Approach employees one-on-one in break rooms, offices; any place that doesn't feel like a public forum so as to solicit honest and unfiltered feedback. Be sure to emphasize the company's – as well as your personal – commitment to non-retaliation. Word will quickly spread that ethics is an important part of the company's culture, and that employees should feel safe reporting wrongdoing.
- Have policies in place that guarantee non-retaliation. Work with a third-party to develop a system for collecting reports, verifying the information from employees anonymously, and following up with those employees while still maintaining their privacy.
- Block mid-level interference. Reports of wrongdoing, once vetted by a third-party, should go to the Board. Exposure to the Board all but mandates that serious issues be investigated. Failure to do so all too often results in cover-ups or sidetracking by the very people responsible for troubles.

In conclusion, economic downturns are stressful times for employees, and there is little incentive for them to report the kind of risk-taking that has brought our economic to the state it's in today. Chief Risk Officers need to combat that fear with a strong whistle-blowing policy, one that guarantees anonymity by engaging a third party to collect those reports, and to forward the serious issues directly to the Board. Too many Chief Risk Officers say they're worried about surprises that may bubble up on their watch. The sooner they learn about those surprises, the sooner they can address them. That's what a whistle-blowing policy is for.

Comments? Suggestions? I'd love to hear your thoughts.

*Anne M. Simmons is the co-founder, president and CEO of Board Advisory Services (BAS), a consultancy group founded on the fundamental belief that organizations can find a balanced approach to ethics, controls, and compliance to drive improved shareholder contributions in the near- and long-term. Ms. Simmons has functioned as an executive in number capacities, delivering business value through line of business leadership for mission-critical transaction businesses, development of de novo consulting organizations within Fortune 500 firms, establishing professional services capabilities in a turnaround situation, and business evaluation and implementation of emerging technology based business propositions seeking venture capital. Ms. Simmons actively advises C-Suite executives on numerous projects concerning risk assessment, corporate governance, business development, and executive staff coaching. Anne Simmons can be reached at [anne.simmons@boardadvisors.com](mailto:anne.simmons@boardadvisors.com). Her site is [www.boardadvisors.com](http://www.boardadvisors.com).*

# UPCOMING TRAINING

**Date:** Friday January 15<sup>th</sup>, 2010

**Training Time:** 8:30 AM – 4:30PM (check-in 8 – 8:30am)

**Location:** NYU Kimmel Center

**CPE:** 7 credits will be awarded for the full day workshop

**Members: \$175      Non-Members: \$185**

**Luncheon Only (Members): \$60      Luncheon Only (Non-Members): \$70**

**VISIT OUR WEBSITE TO REGISTER ([www.nyiia.org](http://www.nyiia.org))**

Training Topic:

## Morning presentation

- Continuous Auditing and Continuous Monitoring and its Relationship to Governance, Risk and Compliance (GRC)

## Afternoon presentation

- Auditing External Business Relationships
- Going Green- Sustainability

Luncheon Topic:

## Membership Update

- Richard Chambers, the IIA president, and Tom Warga, North American IIA Board Member, will update the membership on IIA activities.

 THE INSTITUTE OF INTERNAL AUDITORS  
**INTERNATIONAL CONFERENCE**  
ATLANTA, GEORGIA, USA / JUNE 6-9, 2010 

AUDITING THROUGH LEADERSHIP

**Atlanta is the place to be in 2010!** The IIA is bringing a world-class conference program to the spectacular Georgia World Congress Center for the 2010 International Conference. The event features recognized keynote speakers including *The Economist's* US Economics Editor Zanny Minton-Beddoes, and The Home Depot's Chief Financial Officer and Executive Vice President of Corporate Services Carol B. Tomé. The conference will also feature program tracks with sessions covering Governance, Risk Management, Fraud Prevention and Detection, Emerging Global Issues, and more. Visit [www.iaa2010atl.org](http://www.iaa2010atl.org) for program details that will have you saying, "Atlanta At Last!"

**IIA Members, register by January 31  
and save more than US \$500 off the regular member rate!**



Visit [www.iaa2010atl.org](http://www.iaa2010atl.org) for details and to register!

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***Register Now to Receive Early Bird Pricing!***  
<https://www.iaa2010atl.org/registration.conference.html>

# BECOME A CERTIFIED INTERNAL AUDITOR!

*Introducing The IIA's CIA Learning System™ Course at Pace University*



**Earn the most sought-after credential in the global internal audit profession!** The Institute of Internal Auditors (IIA) and Pace University have joined forces to offer a comprehensive instructor-led course based on The IIA's CIA Learning System. This course will expand your internal audit knowledge and prepare you for the Certified Internal Auditor® (CIA®) exam.

This program is designed primarily for individuals interested in preparing for the CIA exam, achieving professional advancement, and building confidence for addressing today's internal audit challenges.

### **Course Materials: The IIA's CIA Learning System**

This course is based on The IIA's **CIA Learning System**, a premier-quality CIA exam preparation tool, designed by subject matter experts to teach the entire global CIA exam syllabus. The IIA's CIA Learning System program is delivered in a blended learning format of printed workbooks and Web-based learning software. To take a demo of these materials, go to [www.LearnCIA.com](http://www.LearnCIA.com). These tools are augmented by the expertise of an experienced instructor. The classroom environment allows for interaction with your peers and the instructor, and also provides structure to keep you on track to meet your goals. **Each class qualifies for 8 CPE credits.**

**Course Instructor: Xenia Parker, CIA** is a highly regarded and respected lecturer. Her participant pass rates on the CIA Exam are one of the highest in region! Ms. Parker has extensive work experience within the internal auditing world and is currently employed as a Senior Director of Audit Control at Marsh & McLennan Co.

**The following courses are available at Pace University for the FALL 2009:**

Course	Course #	Schedule	Tuition Fees	
			IIA Member	Non Member
<b>Part I:</b> The Internal Audit Activity's Role in Governance, Risk, & Control	<b>IA101</b>	2-Saturdays Jan. 30 & Feb. 6 9:00 am – 5:00 pm	\$475	\$525
<b>Part II:</b> Conducting the Internal Audit Engagement	<b>IA102</b>	2-Saturdays Feb. 20 & 27 9:00 am – 5:00 pm	\$475	\$525
<b>Part III:</b> Business Analysis and Information Technology	<b>IA103</b>	3-Saturdays March 13, 20 & 27 9:00 am – 5:00 pm	\$575	\$625
<b>Part IV:</b> Business Management Skills	<b>IA104</b>	1-Saturday April 17 9:00 am – 5:00 pm	\$275	\$325

## ***REGISTER FOR ALL 4 PARTS and TAKE \$100 off!***

The CIA Learning System Course will be held exclusively at:

**Pace University's Midtown Campus**  
551 Fifth Avenue at 45<sup>th</sup>  
New York, NY

**To Register:** Contact C. Pagano at  
(914) 773-3714 or [cpagano@pace.edu](mailto:cpagano@pace.edu)

[www.pace.edu/cpe](http://www.pace.edu/cpe)

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## IIA Member Reminders

- ✓ The NYIIA accepts credit card payments on-line.
- ✓ Not receiving Chapter e-mails and Workshop notifications? Update your IIA Member Profile. Use your IIA Member ID and Password to update your Profile on [www.theiia.org](http://www.theiia.org). After logging in, select "Update Your Profile".

## Attention CIA Candidates!!

### Save on Premier-Quality Prep Materials

The Institute of Internal Auditors (IIA) developed The IIA's CIA Learning System™ to expand your internal audit knowledge and skills and prepare you for the Certified Internal Auditor® (CIA®) exam.

Now, you can save up to \$100 off the regular IIA CIA Learning System price while supporting The IIA NY chapter in a nationwide chapter competition. Simply place your order at [www.learnkia.com/chapters](http://www.learnkia.com/chapters) to qualify.

The IIA's CIA Learning System is a comprehensive and flexible training program that offers:

- Interactive print and Web-based study tools that teach the entire global CIA exam syllabus.
- Up-to-date content that has been aligned with the [2009 International Professional Practices Framework \(IPPF\)](#).
- [My CIA Review Plan](#) - a free, online tool to help you set a customized and realistic study plan.
- Web-based test questions to help prepare you for the computer-based CIA exam.
- CIA Practice Exam that simulates the Pearson VUE CBT testing software to build exam confidence.

Begin your CIA preparations today with the help of The IIA NY chapter. All chapter members can purchase the Learning System for \$745 (plus taxes & shipping) – that's a savings of up to \$100!

**Please visit [www.learnkia.com/chapters](http://www.learnkia.com/chapters) to take advantage of the discounted IIA chapter member price.**



# ADDITIONAL READING MATERIALS

**NEW GUIDANCE RELATED TO FRAUD** - The IIA is pleased to announce the release of two new Practice Guides about how to address fraud during internal audits. Both practice guides will be part of International Professional Practice Framework (IPPF)

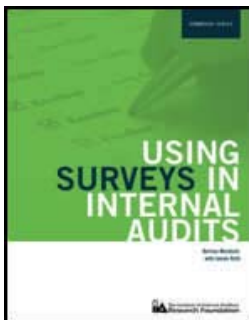
- **Internal Auditing and Fraud:** This guide addresses the importance of organizations having a strong fraud program that includes awareness, prevention and detection programs as well as a fraud risk assessment process to identify fraud risks within the organization. It clarifies internal audit responsibility in addressing fraud. It provides guidance on forming an opinion of internal controls related to fraud, and a template for fraud risk assessment.
- **GTAG - Fraud Prevention and Detection in an Automated World:** This timely guidance provides an overview of IT related fraud risks and techniques for effectively engaging technology to assess the risks related to fraud. It includes a step-by-step process for automating a fraud prevention program, an explanation of the various types of data analysis to use in detecting fraud, and an IT fraud risk assessment template.

Visit <http://www.theiia.org/guidance/> to download this important new guidance.

**NEW FROM THE IIA RESEARCH FOUNDATION** - These new products are now available at The IIA Research Foundation Bookstore. IIA members can receive discounted pricing on these and all IIA or IIA Research Foundation published materials at the Bookstore:



**CIA Model Exam Questions** - IPPF Aligned CIA Model Exam Questions 400 sample CIA questions (100 questions per exam part), along with expanded solutions, and has been updated to conform to the International Professional Practices Framework (IPPF).



**Using Surveys in Internal Audits** - This handbook will help those who are considering using surveys, those who may be asked to conduct surveys, or those who want to enhance their techniques.

# IIA NY Chapter 2009 – 2010

## WORKSHOPS

### September 16, 2009 - MSG

#### Board Advisory Services

- Fraud and Ethics in the Financial Crisis

### October 9, 2009 - MSG

#### American Express

- Managing a Team of Professionals during Challenging Times

#### Jefferson Wells

- E-Discovery
- Business Continuity Planning

### November 4, 2009 – NYU Kimmel Center

#### Deloitte

- Risk Management (General, Fraud, IT)

### December 11, 2009 - MSG

#### Protiviti

- Hot Topics, Current Trends and Regulatory Issues affecting Internal Audit

### January 15, 2010 – NYU Kimmel Center

#### KPMG

- Continuous Auditing and Continuous Monitoring and its Relationship to Governance, Risk, and Compliance
- Auditing External Business Relationships
- Going Green- Sustainability

### February 5, 2010 - MSG

#### Quality Plus & Associates (Nick DiMola and Paul Flora)

- Construction Activity Auditing Strategies

### March 19, 2010 - MSG

#### Annual Audit Seminar

### April 16, 2010 – NYU Kimmel Center

- The Advanced Technology Committee of the IIA and the GTAG Series
- Guide to the Assessment of IT General Controls Scope Based on Risk (GAIT)

#### ACL

- Practical Deployment of Continuous Monitoring
- Fraud Detection with Data Analysis

### May 21, 2010 – NYU Kimmel Center

#### PwC

- Topic to be determined

***For More Information Visit our Website at <http://www.nyia.org/>***

# IIA NY Chapter 2009 – 2010

## LUNCHEONS

**September 16, 2009 - MSG**

**Seton Hall Men's Basketball Head Coach – Bobby Gonzalez**

- Motivation and Teamwork

**October 9, 2009 - MSG**

**Deloitte**

- Foreign Corrupt Practices Act

**November 4, 2009 – NYU Kimmel Center**

**Deloitte**

- Spreadsheet and End User Controls

**December 11, 2009 - MSG**

**Protiviti**

- Current Trends in Information Security and Data Privacy

**January 15, 2010 – NYU Kimmel Center**

**Richard Chambers & Tom Warga**

- Update on the North American Board of the IIA

**February 5, 2010 - MSG**

**KPMG**

- The American Reinvestment and Recovery Act (Stimulus Program)

**March 19, 2010 - MSG**

**Annual Audit Seminar Luncheon**  
**Speaker: William Bratton**

**April 16, 2010 – NYU Kimmel Center**

**Liberty Mutual**

- Managing SOX over International Subsidiaries

**May 21, 2010 – NYU Kimmel Center**

**Awards Presentation**

**For More Information Visit our Website at <http://www.nyiaa.org/>**