

A close-up photograph of a woven basket filled with various pumpkins and gourds. The basket is made of light-colored, braided material. In the foreground, there is a large, textured, brownish-gold decorative piece. The pumpkins are in shades of orange, yellow, and white. The background is softly blurred, showing more pumpkins and a warm, golden light.

Hello Fall

*IIA San Gabriel Valley Chapter
September 2024*

San Gabriel Valley Chapter

NEWSLETTER

September 2024 / Vol 9

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The San Gabriel Valley Chapter was founded in 1985 and serves San Gabriel Valley in the greater Los Angeles area. Its membership includes internal auditors and management from a variety of industries and organizations, including healthcare, finance, utilities, and government. Membership is open to anyone with an interest in the Internal Audit profession.

We encourage everyone to achieve Certified Internal Auditor status. The Chapter serves our members working in internal audit, governance and internal control, IT audit, education, and security. Our goal is to provide a balanced program of continuing education and opportunities to meet fellow professionals.



The Institute of
Internal Auditors



FALL RECIPES

As we move into Fall, it's a great time to refresh our routines with some comforting recipes - perfect for those long audit sessions! The recipes below offer delicious, easy-to-make meals that can keep you fueled and focused, ensuring your productivity and morale stay high as we wrap up the year. Enjoy these seasonal dishes and make your workday as satisfying as the autumn harvest!



Butternut Squash and Apple Soup

This creamy soup combines the rich flavors of roasted butternut squash and tart apples, providing a comforting and nutritious meal. It's easy to prepare and ideal for a cozy lunch or dinner.

[**LEARN MORE**](#)



Slow Cooker Beef Stew

This hearty beef stew is simmered to perfection with root vegetables and savory herbs, making it a filling and satisfying choice for busy days. Set it up in the morning, and enjoy a warm, home-cooked meal after a productive day.

[**LEARN MORE**](#)

SAN GABRIEL VALLEY CHAPTER

Email us at chapter208@iiachaptercommunications.org

IIA San Gabriel Valley Chapter Chapter Board of Governors, Officers, and Chairs for 2024-25

Chapter Board of Governors, Officers, and Chairs for 2024-25

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Governor at Large	Urvashi Royjain	Academic Relations Co-Chair	Corazon Cenon
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thanks
for your
support



CYBERSECURITY VIRTUAL WEBINAR



Nick Ryan

Business
Information
Security Officer
(BISO) - RSM US LLP



September 26, 2024

12:00 PM - 1:00 PM

In today's digital age, cybersecurity is more than just a technical concern—it's a critical business risk that spans across industries and sectors. As cyber threats become increasingly sophisticated, organizations must stay ahead of the curve to protect their assets, data, and reputation. Join us for an engaging and informative webinar where we'll explore the current and emerging cybersecurity risks facing industries such as banking, government, and healthcare. Our expert speaker will delve into real-world case studies, discussing the methods used to detect and respond to cyber fraud. Whether you're an IT auditor or a general auditor, this high-level session is designed to equip you with the knowledge and tools needed to stay abreast of cybersecurity trends and protect your organization from potential threats.

Don't miss this opportunity to enhance your understanding of cybersecurity and learn how you can play a key role in protecting your organization. Register today and secure your spot in this essential webinar.

Register by September 24, 2024

To register go to: [Cybersecurity Webinar Registration Form](#)

CALENDAR OF EVENTS

2024-2025 IIA and SGV Chapter

No.	Date	Topic
1	Thursday, September 26, 2024 12:00 p.m. - 1:00 p.m. PT Virtual 1 CPE Credit	<i>Cybersecurity Webinar - IIA San Gabriel Valley Chapter</i>
2	Monday - Wednesday, October 21 - 23, 2024 Las Vegas, NV 15.8 CPE Credits	<i>2024 IGNITE Conference - IIA</i>
3	Wednesday, October 30, 2024 Virtual 6.6 CPE Credits	<i>2024 Cybersecurity Virtual Conference - IIA</i>
4	November 2024	<i>Information Technology – Governance, Risk, and Controls (IT GRC) - IIA San Gabriel Valley Chapter</i>
5	Thursday, December 5, 2024 10:00 a.m. - 4:30 p.m. ET Virtual 6.6 CPE Credits	<i>2024 AuditSphere: A Virtual Conference for Small Audit Teams - IIA</i>
6	December 2024	<i>Annual Holiday Celebration (this event covering Artificial Intelligence (AI)) - IIA Los Angeles and San Gabriel Valley Chapters and Los Angeles ISACA</i>
7	February 20, 2025 Virtual	<i>2025 Fraud Virtual Conference - IIA</i>
8	Thursday, April 10, 2025 10:00 a.m. - 4:30 p.m. ET Virtual 6.6 CPE Credits	<i>2025 Analytics, Automation and AI Virtual Conference - IIA</i>
9	Monday - Wednesday, July 14-16, 2025 Toronto, Ontario and Virtual	<i>2025 International Conference - IIA</i>
10	Monday, September 05, 2025 10:00 a.m. - 4:30 p.m. ET Virtual 6.6 CPE Credits	<i>2025 Enterprise Risk Management Virtual Conference - IIA</i>

Save
THE
Date

Join the IIA-SGV Chapter's
LinkedIn for information on
upcoming events and
announcements

[SGV LinkedIn](#)



UPCOMING IIA CONFERENCES

SEPTEMBER 2024 VOLUME 9

WWW.THEIIA.ORG/EN/LEARNING/ONLINE



2024 IGNITE Conference

OCTOBER 21-23, 2024 | LAS VEGAS, NEVADA | 15.8 CPES

The IGNITE conference is a brand-new offering that will deliver an interactive experience for emerging leaders and auditors who are interested in gaining hands-on tools that are necessary for the future of internal audit. The conference will include deeper networking & engagement opportunities, dynamic keynote speakers, and deep dives into new and emerging topics. For more info, please refer [here](#).



2024 Cybersecurity Virtual Conference

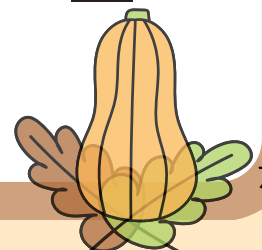
OCTOBER 30, 2024 | Virtual | 6.6 CPEs

The 2024 Cybersecurity Virtual Conference is a one-day conference specifically designed to ensure participants stay not only abreast, but ahead of critical issues in data protection, data privacy and cybersecurity to become more responsive in their work. For more info, please refer [here](#).

2024 AuditSphere: A Virtual Conference for Small Audit Teams

DECEMBER 5, 2024 | Virtual | 6.6 CPEs

AuditSphere: A Conference for Small Audit Functions, is part of a series of one day virtual conferences designed to help internal auditors. This program is exclusively focused on the challenges and opportunities experienced by those in small audit functions. For more info, please refer [here](#).



Upcoming IIA Learning Courses



www.theiia.org/en/learning/online/

Featured IIA Webinars

(Free CPEs for Members!)

- Tactical AI: A Stage-by-Stage Guide to Transforming Audits (Oct 1)
- Hybrid Cloud Security: A Primer for Internal Auditors (Oct 3)
- How AI is Radically Reshaping Audit, Risk, and Business Strategy (Oct 8)



Online Learning

- COSO Internal Control Certificate (Sept 30-Oct 4)
- CIA Exam Preparation Online Course Part 2: Practice of Internal Auditing (Oct 8-17)
- Ethically Mastering the Global Internal Audit Standards (Oct 31-Nov 1)



FOOD FOR THOUGHT



ON THE FRONTLINES: ARE YOUR CORRECTIVE ACTION PLANS SMART?

GABRIEL FABIYI, CIA, CISA, CDPSE, CA | AUG 06, 2024



Ensuring action plans are SMART helps ensure they get done.

Audit observations and recommendations are not very effective without corrective action plans that address the identified control vulnerabilities. Putting these plans into action promptly is crucial to effective enterprise risk management. Corrective action plans that are delayed, partially implemented, or not followed at all could lead to injury, financial loss, compromise of sensitive data, litigation, brand erosion, and reputational damage to the organization.

FRAUD: PLAYING THE FRAUD CARD

BRIAN MOLLOY, CIA, CGAP, CFE, LAURA HARRIS, CFE

AUG 12, 2024

A joker's inappropriate use of the city's credit cards lands him in the slammer.

In August 2023, Jonathan Erick, a former employee of the City of Sommerville, was taken into custody by Stone County sheriff's deputies, charged with felony theft and fraud. Not far from the county jail, Michelle Martinez, a Sommerville procurement auditor, read the news of Erick's arrest. His mug shot photo staring back at her on the computer screen looked like a man who had been caught red-handed.



BASICS: THE PROOF IS IN THE PAPERS

AMAL SALEEM, ACCA, CFE | AUG 12, 2024



Incomplete documentation can impact audit quality and create more work.

Preparing audit workpapers takes time and requires meticulous attention to detail. However, taking shortcuts with documentation can cause problems related to quality assurance, risk mitigation, and client relationships. Trying to document audit work too late in the process often takes more time and energy than doing it right the first time — a lesson one inexperienced auditor learned the hard way. In the following fictional account, that auditor learns some best practices for ensuring workpapers are complete.

DID YOU KNOW

2024 Global Internal Audit Standards

The new Global Internal Audit Standards were released on January 9, 2024, and will become effective on January 9, 2025. Internal audit functions may start adopting the Standards now.

The previous version, the International Standards for the Professional Practice of Internal Auditing, released in 2017, remains approved for use during a one-year transition period.

The Standards guide the worldwide professional practice of internal auditing, are principle-based, and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfill the Purpose of Internal Auditing.

The new International Professional Practices Framework® (IPPF®) organizes the authoritative body of knowledge, promulgated by The Institute of Internal Auditors, for the professional practice of internal auditing. The IPPF includes:

- Global Internal Audit Standards™.
- Topical Requirements.
- Global Guidance.

Topical Requirements, a new element of the IPPF, will be available soon and work in concert with the Global Internal Audit Standards. See [here](#) for more details.



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DID YOU KNOW

Continued

WHEN WILL EXAMS FOR IIA CERTIFICATIONS BE UPDATED TO REFLECT THE NEW STANDARDS?

Q: Is it beneficial to wait for the new exams?

A: Each candidate must determine the answer to that question based on where the candidate is within the program. A careful review of the current and new syllabi will assist in determining which version to take.

Q: Do I have to take the exam parts in order? As an example, could I take the CIA exam Part 2 this year and wait to take Parts 1 and 3?

A: The IIA does not prescribe the order in which to take exams. You should review the current and revised syllabi to determine what is appropriate for you.

Q: Will I be able to take any CIA exam parts before the new exams are released?

A: Yes. CIA candidates will be able to register and sit for the current exams until the revised exams are available in May 2025 (English only).

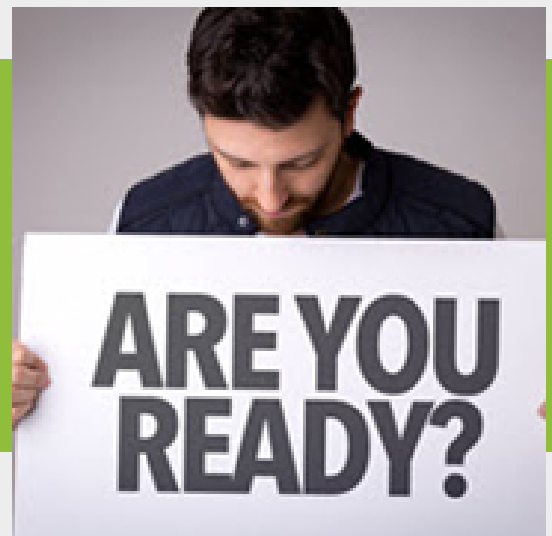
Q: When will I be delivered the new examination?

A: The delivery of the new CIA examination part is determined when an individual sits for the examination. Please refer to the publication schedule for the various languages. For example: If a candidate is taking the examination in English, it is scheduled to be launched on May 1, 2025. If the individual sits for the examination on April 30, 2025, they are delivered the current exam content. If they sit for the examination on May 1, 2025, they will be delivered the new CIA content. All previously passed examination parts remain with the individual as long as the program window is still valid. Please refer to the candidate handbook for additional information about program eligibility.

WHAT IS CHANGING?

The topic areas on each CIA exam syllabus will be updated to:

- Bring the exams up to date with the current global practice of internal auditing.
- Create greater alignment between the CIA syllabi and The IIA's new Global Internal Audit Standards.
- Minimize duplication and overlap among the three exam parts.
- Clarify the knowledge, skills, and abilities that exam candidates must possess to pass the exam.
- For more info, please refer to the **CIA 2025**. Information is subject to change.





DID YOU KNOW

Continued

CIA® CELEBRATES 50-YEAR ANNIVERSARY

Since 1974, there has only been one internal audit designation that has garnered global recognition, career advancement, and professional credibility – CIA certification is the one, 50 years of setting the gold standard. Earning the CIA credential is investing in gold.

For more info, please refer to [here](#).

DID YOU KNOW

Continued

IIA Quality Services

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

Why is it important for an internal audit department to conduct an External Quality Assessment (EQA)?

- To demonstrate and certify conformance to The IIA's International Standards for the Professional Practice of Internal Auditing and Code of Ethics, which require an EQA at least once every five years.
- To enhance stakeholder confidence in the internal audit activity's credibility and effectiveness in meeting their needs and expectations.
- To assess whether the internal audit activity has the right skills and strategies to meet future organization needs.
- To evaluate the effectiveness of the Quality Assurance and Improvement Program (QAIP) in meeting the requirements of continuous improvement; and to appraise and measure the efficiency and effectiveness of the internal audit activity.
- To provide recommendations and a road map for implementing best practices to enhance internal audit conformance and performance in the future.
- To gain valuable insight into department perceptions and reputation through in-depth interviews and surveys of stakeholders and internal audit department staff.
- Assessment of the internal audit department alignment with Organization strategies, objectives, risks, and plans.

Schedule a meeting automatically or email Quality@theiia.org with the subject line 'Consultation Request' to receive a complimentary consultation with a member of IIA Quality Services.

For more info, please refer [here](#).



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DID YOU KNOW

Continued

JOIN THE IIA SAN GABRIEL VALLEY CHAPTER! BECOME A MEMBER!

JOIN the IIA SGV CHAPTER! BECOME A MEMBER!

Click on “**Join or Renew**” to complete an application



Remember to enter “**San Gabriel Valley**” as your Chapter Affiliation



Keep your IIA **Profile** up-to-date

Already an **IIA member** but want to be affiliated with **the San Gabriel Valley Chapter**?

New in 2022! There is one last step to ensure you’re connected with **San Gabriel Valley Chapter** for your new membership term; which is confirming your chapter affiliation.

To do so, log in to [My IIA Portal](#) and navigate to My Memberships > My Chapter to select and confirm your chapter selection.

BECOME A MEMBER
JOIN US

MEMBER SPOTLIGHT

MEMBERSHIP MILESTONES

20 Years

Philip Massey
Heidi Tong

10 Years

Elzana DeSantis

5 Years

Victorianne Romberger
Anthony Saldivar

1 Year

Michael Abraham
Nichole Abraham
Afisat Azeez
Jackie Canlapan
Waqass Chaudhry
Carl Chiu
Chipo Chizengeni
Kylan Espinoza
Yaru Han

Congratulations

1 Year (Continued)

Wayne Kinsey
Mark Lebar
Lany Liwan
Edward Mar
Yin Nguyen
Yen Peng
Stephanie Rosales
Marta Santos
Marsha Solorio
Robyn Song
Jun Wen

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MEMBER SPOTLIGHT

Continued



WELCOME OUR NEW MEMBERS

Anh Auyeung
Thomson Chamchuen
Moira Connelly
Guadalupe Felix-Franco
Patrick Feng
Tawny Hernandez
Andrew Hetzel
Sydney Ho
Donnetta Horseman
Taekgon Kim
Yanet Losoya
Aparna Narayanan
Mika Parajes
Bianca Perdomo

FREE IIA STUDENT MEMBERSHIP

Student membership is open to individuals currently enrolled in an undergraduate, graduate, or doctoral program who are engaged in a full-time academic schedule at a college or university. Student membership is limited to a maximum of six years. No processing fee is required.

For more info, please refer [here](#).

NEWLY CERTIFIED MEMBERS

We would like to congratulate our newly certified San Gabriel Valley Chapter members.

Kristin Wu - Certified Internal Auditor
Barbara Tu - Certified Internal Auditor
Yanet Losoya - Internal Audit Practitioner

Congratulations!

Join the IIA-SGV Chapter's LinkedIn for information on upcoming events and announcements

[SGV LinkedIn](#)

Volunteer Call to Action

chapter208@iiachaptercommunications.org

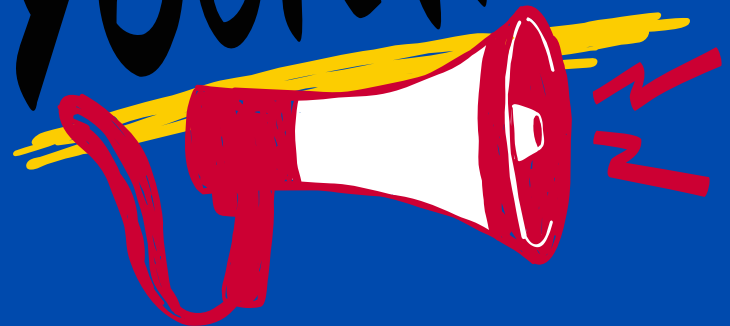
BENEFITS

- Earn up to 15 CPEs for volunteering annually
- Access to event discounts
- Build up your resume qualifications
- Micro-volunteer opportunities
- Network to develop professional and social contacts
- Empower other professionals
- Share knowledge and keep up-to-date on the latest industry trends and best practice
- Have fun

WHO CAN VOLUNTEER

- ✓ Members
- ✓ Students
- ✓ Anyone

WE NEED
YOUR HELP



HOW DO YOU VOLUNTEER

Reach out to any of our Chapter Officers to let us know you are interested in helping or contact us at chapter208@iiachaptercommunications.org.

Newsletter

September 2024

VOLUME 9

Certifications

If success is measured by the impact you make, be certified for success with The IIA.

Why Should You Become Certified?

Earning a professional credential is essential to strengthening your knowledge base and be distinguished from your peers. Wherever your journey takes you, there is an IIA credential that can certify your success.

Internal Audit Practitioner

Demonstrate your aptitude and foundational knowledge of The IIA Standards. This designation is ideal for University students, rotational auditors and new auditors.



Certified Internal Auditor

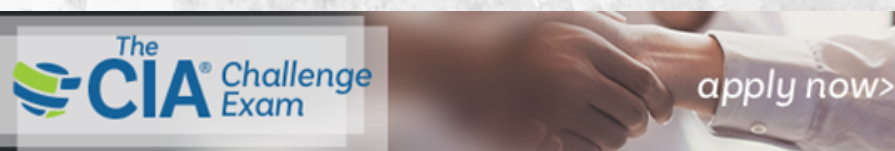
As the only globally recognized internal audit certification, becoming a Certified Internal Auditor® (CIA®) is the optimum way to communicate knowledge, skills, and competencies to effectively carry out professional responsibilities for any internal audit, anywhere in the world.



Click [here](#) to learn more.

Certification in Risk Management Assurance

Updated to reflect the in-depth organizational knowledge and advanced skill sets that are required to provide effective risk management assurance to audit committees and executive management.



San Gabriel Valley Chapter

NEWSLETTER

September 2024 / Volume 9



THANK YOU

Thank you to our
Chapter Members,
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Connect with us on [Linkedin](#).

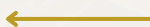
Visit our [IIA Website](#).

Email us at chapter208@iiachaptercommunications.org.

We are always looking for speakers to help bring knowledge to the San Gabriel Valley Chapter members.

Reach out to us at chapter208@iiachaptercommunications.org to recommend a speaker or volunteer to be our next presenter!

Let's
CONNECT



Newsletter Committee:
Ching-yi Bonita Leung, Vicky Tao 19
and Andrew Poh