

# Seattle Chapter



The Institute of  
**Internal Auditors**

## IN THIS ISSUE

- 1 - President's Message
- 2 - Upcoming Events
- 3 - Member News (what's new and job openings)
- 4 - Scholarship applications are open
- 5 - Quality Corner
- 6 - IIA CALL TO ACTION: Stop the PCAOB Attack on Internal Audit!

## IIA Seattle Chapter Officers

- President**  
BreAnn Berry (Protiviti)
- 1st VP (Communications)**  
Cynthia Behnen Gillison (RSM)
- 2nd VP (Membership)**  
Kayla Schoonhoven (Sound Transit)
- VP (Treasurer)**  
Keila Tugwell-Core
- VP Academic Relations**  
Nathan Wilkinson
- VP (Programming)**  
Lee Herbert
- VP Certifications**  
Nira Kohil
- VP Secretary**  
Caroline Black (PwC)
- VP Data Intelligence**  
Viktor Mu





# PRESIDENT'S MESSAGE

I hope your year has started off strong! I have some important news to share with our IIA community asking for our community's support along with some fun updates along with exciting upcoming events.

First, you should have recently received email communication from IIA headquarters announcing that on December 22, 2022, the Public Company Accounting Oversight Board (PCAOB) published, for public comment, a proposed auditing standard entitled: "The Auditor's Use of Confirmation, and Other Proposed Amendments to PCAOB Standards." You can read more details in the newsletter below and I encourage you to read the email from IIA HQ for more information, but there is an urgent need for action against this proposed auditing standard from the Public Company Accounting Oversight Board (PCAOB). Although the recommended policy change minimally impacts the provision of internal audit services, The IIA strenuously objects to what they are calling the PCAOB's inaccurate and unnecessary characterization of the internal audit profession. The IIA will be engaging with the PCAOB in opposition to the provision, but more voices will improve our chances for success. The IIA is encouraging all chapter leaders and members to request their employer and/or board of directors submit a public comment letter to the PCAOB supporting the internal audit profession and opposing this change. All letters are asked to be submitted by February 20, 2023. Please see more details below. Appreciate your support in this urgent and important action.

Now a few fun announcements. We have just kicked off our annual scholarship program. So if you know someone who might benefit from this, please encourage them to apply. You can find more details below to register. Next, if you haven't already registered, make sure to join us for our upcoming annual joint ISACA-IIA luncheon on February 21, 2023 for a presentation on How Good Audit Methodology Creates Sustainable Compliance, details to register are below. 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.

And speaking of live events, register now 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! 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. 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 and Starbucks that are making this event possible. And, stay tuned as we will announce additional sponsors in the coming weeks.

BreAnn Berry  
IIA President

# IIA HQ and Chapter Events

## February Luncheon

How Good Audit Methodology  
Creates Sustainable  
Compliance

[Register Here](#)

## 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](#)

## 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](mailto: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)

# Join us for our February IIA Luncheon: How Good Audit Methodology Creates Sustainable Compliance

---

**The Seattle IIA** is excited to have you join us for our joint ISACA-IIA Luncheon on **February 21, 2023!**

Whether you are the auditor or the customer requiring an SSPA assessment, SOC2 attestation report or ISO27001 certification, it's the evidence creation, collection, validation, and retention that makes or breaks a compliance engagement. Good audit methodology promotes scalable processes that can grow and adapt with your organization's journey.

In this session, participants will take away:

- The 4 key components to Audit Methodology and how operationalize them.
- The importance of a Risk & Control Matrix (RCM)
- The start-ups guide to implementing a compliance program
- Kevin Bacon's Law – 6 Degrees of separation

Who should attend this session: Auditors, Compliance professionals, Clients wanting to improve their audit readiness for any upcoming compliance program or vendor questionnaire.

**Anthony Hargreaves** is a veteran IT auditor and consultant who has been involved with startups to fortune 500 companies working across multiple industries embedding strong audit methodology. He's been associated with boutique, middle tier and Big 4 auditor firms and brings a wealth of audit knowledge and experience. Anthony is currently focused on the impact of technology in the audit space, data governance and third-party vendor management.

[Register Here](#)

# 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

## Certifications and CPE's

- Certification statuses have been recalculated as of 1/1/23. It's crucial for individuals to return to Active status prior to the upcoming CPE changes effective in September. The candidate scenario table [Here](#) provides further information on how the change may impact your certification status.
- Questions About CIA Certification? Join the free HQ webinar on 2/16 @ 1pm EST. Register [Here](#).
- The IIA's CIA Learning System is offering 10 free practice questions and 30 free flash cards so candidates can see how comprehensive and effective the program is. Free resources and access to other CIA study and exam tips are [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. Additional details forthcoming so stay tuned!

## 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](mailto: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](mailto: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](mailto:IIAPugetSoundScholarship@gmail.com)**

# Quality Corner

## Things are changing again, this time in a big way.

In 2020, the IIA's Standards Board began a journey to comprehensively update the International Professional Practice Framework (IPPF) including the Standards contained within the IPPF. The undertaking included engaging with more than 70 stakeholder organizations, including firms that provide internal audit services, regulatory bodies and standard-setters, and industry and membership organizations such as the Global Network of Director Institutes and the National Association of Corporate Directors.

Some of the goals of the update were (1) to reorganize the requirements into a new structure for easier use; (2) to clarify the roles and responsibilities of internal auditors, the chief audit executive, and the board; (3) to raise the bar on the quality of internal audit performance; and (4) to ensure the Standards fulfill stakeholder expectations.

The draft of the revised Standards will be available March 1, for public review and comment so be on the lookout for direct communication from the IIA. The public comment period lasts 90 days but don't let this one sit in your 'to-do' folder. This is a full-scale, comprehensive update of more than 40,000 words. The new Standards will be released in final form at the end of 2023 – that's this year for those of you still stuck in COVID warp time. As a suggestion, assign a staff member to read and review the Standards and bring it back to your group for discussion. There are important elements which require CAE discussion and thought.

So, get on this one. It may radically change how your internal quality activities are established and working. At a minimum, you will need to advise your stakeholders that things are changing and how they may be impacted by the changes.

A couple quality questions for you...

1. What current IPPF standard series covers a Quality Assurance and Improvement Program?
2. What section in the new draft standards (due out March 1) covers a Quality Assurance and Improvement Program?

You can find standards update information here: <https://www.theiia.org/en/standards/ippf-evolution/>

As always, the IIA Quality Team is available to support your quality needs. You can find information on the IIA's Quality Services here: <https://www.theiia.org/en/group-services/quality-assurance/quality-services/>

**Anne Etter**

IIA Quality Services Assessor

# IIA CALL TO ACTION: Stop the PCAOB Attack on Internal Audit!

---

Dear IIA Member,

The Institute of Internal Auditors (The IIA) needs your help removing anti-internal auditor provisions included in a proposed auditing standard recently published by the Public Company Accounting Oversight Board (PCAOB).

The proposed standard, entitled **“The Auditor’s Use of Confirmation, and Other Proposed Amendments to PCAOB Standards,”** bars external auditors from utilizing an internal audit function to provide direct assistance in certain aspects of the confirmation process (selecting, sending, and receiving confirmations) .

Although the recommended policy change minimally impacts the provision of internal audit services, The IIA strenuously objects to the PCAOB’s inaccurate and unnecessary characterization of the internal audit profession.

The PCAOB suggests this sudden change to the confirmation process is necessary “to make sure that internal auditors don’t manipulate the confirmation requests before they go out or the responses after they come back,” **(Mauer, M., The Wall Street Journal, 12/22/22)**.

This mischaracterization of the internal audit profession as untrustworthy is unacceptable. (Please see the attachments in the email you should have received from Chapter Relations). The documents provide specific action items IIA chapters and members can leverage to oppose the PCAOB’s proposed rule which unfairly describes our profession.

Internal auditors must articulate a clear and unified message to encourage the PCAOB to remove their anti-internal audit language. The IIA’s Advocacy Team and I will certainly be engaging with the PCAOB in opposition to the provision, but more voices will improve our chances for success. Therefore, I urge you to review the materials attached and ensure the PCAOB hears your voice directly!

The IIA will host a virtual meeting with chapter leadership/members on February 9, 2023, at 3:00 PM EST to further review the process for obtaining an employer letter of support. If you are interested in participating in the IIA’s virtual meeting, please register your attendance by clicking **here**.

If you have any questions regarding this request, please contact IIA Advocacy Director Michael Downing at **Michael.Downing@TheIIA.org**.

Sincerely,

Mat Young Vice President, Global Advocacy, Policy, and Government Affairs The Institute of Internal Auditor

# 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](mailto: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](#)**