



**GOLD  
CHAPTER  
2009**

# Derby City Disclosures Louisville IIA Chapter News

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

**October 2009**

## Special points of interest:

- Get to know our members by reading the Member Spotlight
- Upcoming Chapter Seminar
- New Board of Governors Elected

## Welcome New Members!

Greg Crump  
Louisville-Jefferson  
County

Cassie Holbrook  
Kindred Healthcare

Catina Hourigan  
Louisville-Jefferson  
County

John Ising  
E.ON U.S. LLC

Dan Knight  
Kindred Healthcare

Eric Merritt

Mayria Porter  
Louisville-Jefferson  
County

David Waskey  
ResCare Inc.

## Message from the President

I was pleased with the turnout for our first meeting this year, several new faces and many old friends attended the event. Steve Minder did a great job presenting on the topic of Independence and Objectivity. Those attending received 2 CPEs. The Louisville Chapter offers many opportunities to assist you in obtaining economical CPE and network opportunities with people that face many of the same professional challenges. I hope you will take full advantage of the many benefits of membership in our Chapter.

I am very excited about the two meetings we are sponsoring in October. Our first meeting is a joint meeting with the Central Kentucky Chapter and will be held in Frankfort at the offices of KHEAA. While I know that Frankfort is 40 miles away from Louisville, I hope you can find the time to come hear our State Auditor, Crit Luallen speak. You won't be disappointed. Her topic "Guarding Taxpayers' Trust" can resonate in any industry by replacing the word "Taxpayers" with "Stakeholders". I hope you will join us.

New this chapter year, we are hosting the first of three meetings in the East End of the county. The first meeting will be a joint meeting with the Kentucky LOMA Society and will be held on October 20, 2009 at the Republic Bank regional center located in Springhurst. The topic for this meeting is on Ethics and will be held for 2 hours (those CPA's needing to beat the deadline for the new Ethics requirements may want to attend this meeting). Marvi Arvin, University of Louisville will present on this important topic.

On December 3 and 4, 2009 we will be hosting a seminar for financial auditors that need additional exposure to the fundamentals of IT auditing. Richard Cascarino will present an 16 hour course designed specifically for the auditor that does not have a strong background in technology. As we all know, the toolkit for today's auditor must include how to evaluate basic IT controls to perform most of their assignments effectively.

Great things are happening in the Chapter this year and I hope you will join us and *Experience the Opportunities*.

Warmest regards,  
Jodi



## By-Laws Approved and New Board of Governors Elected

The Louisville Chapter By-Laws were approved by a majority of members in attendance at the September 9, 2009 meeting. They will be placed on the chapter website if you want to refer to them. The members in attendance also voted for the following members to serve a two year term on the Board of Governors:

Ann Bauer, CIA, CRP

Connie Davis, CIA

Heather DiEnno, CPA, CIA, CFR

Congratulations Ann, Connie and Heather and welcome to the Board of Governors, we look forward to working with you.

### Survey Winner

The winner of the September Survey drawing is Melissa Minch. Congratulations Melissa! Melissa, selected \$20 off chapter meeting 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.



### Congratulations to our Editor

Business First announced its 2009 Forty under 40 list and Gabriela Keemer, our Newsletter Editor made the list. This select group of up-and-comers are on the leading edge in their occupations and share their time and talents in community service. Gabriela is an audit manager with Mountjoy & Bressler, LLP. Congratulations Gabriela!

### Call for Volunteers

With 160,000 members in 165 countries, The IIA is a volunteer-driven professional association that provides dynamic leadership for the global profession of internal auditing. We value our volunteers and the contributions they make toward building for tomorrow. The IIA has opportunities available for members to serve on either its North American or Global committees. Perhaps you would like to be a district representative or district advisor and serve on the Chapter Relations Committee of North America to oversee chapter operations and activities; or maybe you would prefer to participate on any of the 18 international technical committees. Please email [jrenn@kheslc.com](mailto:jrenn@kheslc.com) if you have any interest in any of the committees. You can find a listing of all the committees by clicking the following link:

[IIA Volunteers-Committees](#)

**The deadline for nominations is November 6, 2009.**

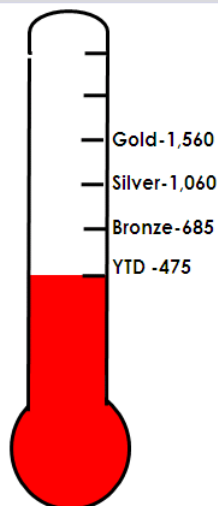
### Did You Know?...

Have you ever wondered what a Virtual Seminar is and whether it's right for your learning style? Well now IIA members can take an IIA Virtual Seminar for a test drive with the "Try Then Buy" offer. Check out the following link to see how you can take advantage of this unique offer: [Virtual Seminars](#)

### CAP Update

Our chapter is up to 475 CAP points as of the end of September. There were 38 members and 5 non-members at September's monthly meeting, and we earned double CAP points for attendance because it was a 2-hour meeting. Thanks to your involvement in chapter events; we are already 200 points ahead compared to last September.

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



## Our Chapter Sponsors Two Exciting Meetings This Month

### October 13th Meeting: Guarding Taxpayers' Trust—1 Hour CPE

Joint Meeting with Central Kentucky Chapter  
 Noon – 1 p.m.; Registration begins at 11:30 a.m.  
 Cost \$15 members/\$20 nonmembers  
 Lunch: Qdoba Taco Bar  
 Location (Change) – Frankfort, KY – KHEAA Offices - 100 Airport Road.  
**Please RSVP by Oct 8 to [membership@iialou.org](mailto:membership@iialou.org)**

#### Speaker Profile: Crit Luallen, State Auditor

Crit Luallen was elected Kentucky's Auditor of Public Accounts in November of 2003 and re-elected in 2007 with close to 60% of the vote. Luallen served nearly seven years as Secretary of the Governor's Executive Cabinet, then the highest appointed position in Kentucky state government. Previous appointments include State Budget Director, Secretary of Finance, Secretary of Tourism, and Commissioner of the Department of the Arts. She also spent four years in Louisville and served as President of the Greater Louisville Economic Development Partnership, a regional economic development agency. In 2001 Luallen was awarded the National Excellence in Leadership Award by Women Executives in State Government.

During her tenure as State Auditor, the Auditor's Office has uncovered millions of dollars in government fraud and questionable expenditures, leading to the prosecution of several public officials. In an effort to ensure government efficiency and protect taxpayers, the office has expanded the use of performance auditing and special investigations.

Luallen is a native of Frankfort, a graduate of Centre College where she serves on the Board of Trustees and is married to Lynn Luallen.

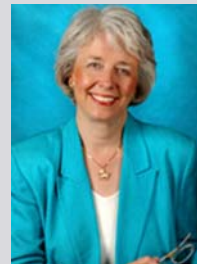
### October 20th Meeting: Ethics and Compliance—2 Hours CPE

Joint Meeting with Kentucky LOMA Society  
 3 – 5 p.m.; Registration begins at 2:30  
 Cost \$10 members/\$15 non-members  
 (invite fellow CPAs as course qualifies for new CPA ethics requirement)  
 Appetizers and Refreshments will be served  
 Location – Republic Bank – Springhurst Banking Center - 9600 Brownsboro Road  
**Please RSVP by Oct 15 to [membership@iialou.org](mailto:membership@iialou.org)**

#### Speaker Profile: Marti Arvin, JD CHC CPC CCEP, Privacy Officer UofL

Marti Arvin has been the privacy officer for the University of Louisville for five years with oversight of privacy at the university level. She is an attorney with extensive experience in compliance and privacy. Prior to her position with the University of Louisville, Ms. Arvin was the Privacy and Compliance Officer for the University of Pittsburgh Physicians. Before that she held the same position at Indiana University School of Medicine.

Before establishing herself in compliance and privacy, she practiced law with the Indiana Attorney General's Office handling federal civil rights and employment law cases. She has written and lectured extensively on compliance and privacy issues. She is on the Board of Directors for the Health Care Compliance Association, a member of the Compliance Certification Board, and chair of the Health Care Compliance Association's Compliance Focus Group on Privacy. She is a faculty member of the HCCA Basic, Advanced and Research Compliance Academies. She is on the faculty of the Society for Corporate Compliance and Ethics Compliance Academy.



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



Mark Your  
Calendars!

### 2009-2010 Schedule of Meetings

Date	Time	Speaker	Topic	Location
11/10/2009	12 - 2 p.m.	Patrick Bashore & Jim Sniegocki	Documenting/Conducting Internal Investigations	Bristol
12/3/09 & 12/4/09	8:30a.m.- 4:30p.m.	Richard E. Cascarino	Fundamentals of IT Auditing	Masterson's
12/8/2009	12 - 1 p.m.	Adam Keal and Dion Dunn	Business Continuity / Disaster Recovery	Bristol
1/12/2010	12 - 1 p.m.	Jim Tencza	IFRS	Bristol
1/19/2010	3:30 - 5 p.m.	Mark McChesney	IT - What are the Threats Today?	TBD
2/9/2010	12 - 1 p.m.	Jennifer Elliott	Privacy Issues - HIPPA, GLBA, FTC's Red Flags	Bristol
3/9/2010	12 - 1 p.m.	TBD	TBD	Bristol
4/13/2010	12 - 1 p.m.	TBD	TBD	Bristol
4/20/2010	3:30 - 5 p.m.	TBD	TBD	TBD
5/14/2010	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.

### In Memory

We recently learned that Dan Kimbler, CPA a member of our chapter since 1993 passed away Sunday, September 6, 2009. Dan was an internal auditor for the U.S. Army Corps of Engineers. In addition to his IIA membership he was also a member of the Association of Certified Fraud Examiners.

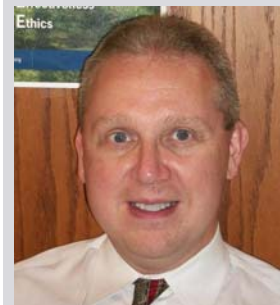
Dan is survived by his wife, Cheryl Graham Kimbler; and a son, Justin Lee Kimbler (Rebecca). Our deepest sympathy goes out to his family and co-workers. A donation from the chapter was made in his memory to the Southeast Christian Church Mission Global Outreach (Trip Scholarship).



## Member Spotlight—Michael Norman, CIA, CFE, CGAP

Michael Norman, CIA, CFE, CGAP is Chief Audit Executive for Louisville Metro Government. Under his direction, the Office of Internal Audit is responsible for providing independent, objective assurance and consulting activities that assist both policy makers and program managers in providing high-quality services in a manner that is accountable, efficient, effective, and ethical. Mike is currently involved in the implementation of an ethics tipline, to provide Louisville Metro employees and citizens a way to confidentially report concerns of unethical actions by Louisville Metro Government officials and employees.

Mike received his undergraduate and Master's of Business Administration degrees from the University of Louisville. He has 22 years of Internal Audit experience, the past nine as Chief Audit Executive. Mike has held several positions with the Louisville IIA Chapter, including President, and is a volunteer instructor for the IIA. He currently serves as Vice President of the Kentucky Chapter of the Association of Certified Fraud Examiners. Mike lives in Louisville with his wife and two sons, serves as Treasurer of the St. Matthews Elementary PTA, is Team Captain for the All Pro Dads club at the school, and serves on the budget committee of the school's SBDM. Mike is a member of the Deacon Council at St. Matthews Baptist Church, teaches 4<sup>th</sup> grade Sunday School, and is an Upward basketball coach at the Church.



## 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 Louisville chapter in a nationwide chapter competition. Simply place your order at [www.learnCIA.com/chapters](http://www.learnCIA.com/chapters) to qualify.

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

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- 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 <chapter name> 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.learnCIA.com/chapters](http://www.learnCIA.com/chapters) to take advantage of the discounted IIA chapter member price.

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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



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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**

## 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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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>.