



# NEW YORK REPORTS

GOLD AWARD CHAPTER

April 2004



Dear Colleagues:

Welcome to our April edition of the New York chapter newsletter. After the long hard winter we had to deal with, it is very refreshing to peel off some clothes and enjoy the beautiful

NY spring weather. When spring hits the NY area, all appears right in the world. The days are longer, basketball playoffs are heating up and baseball is kicking in. The Nets looked awfully strong sweeping the Knicks but will they be able to overcome the power of the winner of the western division. The Boston Red Sox appear to have the Yankees number but I guess we need to wait till October to see who is there at the end. Time will tell.

Our workshop and luncheon program on April 16<sup>th</sup> was very well received. Firstly, Darlene Orlov, our workshop instructor, offered some fantastic insights into the things you need to do to build a successful career. She discussed the importance of goal setting and provided some innovative ideas for developing your skills. My AXA Financial colleagues who attended used the information gained to update their individual goals the week following the course. Our luncheon speaker, Bob McDonald, the IIA Chairman for the 2003-4 chapter year, provided some first rate advice on how to manage an audit function in the high visibility world our discipline is in. Thanks go out to Bob for traveling from Australia to spend time with our chapter. Great job, mate!!

I look forward to see you at our upcoming events:

- On Friday May 7<sup>th</sup> we will be conducting our last workshop for the 2003-04 chapter year. John Mckeever will conduct the workshop on auditing in today's world of increased corporate governance. During lunch, we will be presenting awards to our many volunteers who helped us accomplish our goals this chapter year. If you are subscription ticket holders and have some remaining make sure you use them for this event.
- Friday June 4<sup>th</sup> – The NY chapter Annual Awards Dinner will be held at Sal Anthony's S.P.Q.R. in Little Italy on Mulberry Street from 6-10 pm. The cost is \$25 per person or \$200 for a corporate table that seats ten. Space is limited, so please call Brigitte Powell at 212-314-5348 to make your reservation.
- Thursday, June 17<sup>th</sup> – The 2004-05 Executive Committee will host an Organizational meeting to

discuss the goals and objectives for the upcoming chapter year. All are welcome to attend this free event. We will be having a buffet lunch from 12 till 1pm. Following lunch, the Executive Committee members will present the 2004-05 goals and objectives and discuss some of the intended activities from 2-3:30 pm. Location – Club Restaurant.

At our April 16<sup>th</sup> lunch event, we presented the certificates to the chapter members who passed the IIA sponsored designations, CIA, CFSA, CCSA. Twenty-five of you came up and received your certificates and I was able to speak to many of you during the proceedings. You mentioned that you want to get involved in chapter activities. I urge you folks, as well as all the future leaders of the internal audit profession, to attend the Organizational Meeting. Get involved in any way you can. If your unsure of the potential role you want to fill, or have questions and want to chat give me a call at 212-314-5432. I will be more than happy to discuss any questions, concerns, comments you have. It's time for the next generation of leaders to get involved. Because as Thomas Watson Jr. said "If you stand up and be counted, from time to time you may get yourself knocked down. But remember this: A man flattened by an opponent can get up again. A man flattened by conformity stays down for good." You are the future of the chapter – stand up and be counted.

Until next month.

**Tom Woods, President**  
IIA New York Chapter

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**May 7, 2004 – Workshop: Contemporary Business Concepts Auditing in Today's World of Increased Corporate Governance**

## 2003 – 2004 CHAPTER OFFICERS

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**(2002-2003 Chapter Year)**  
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**EDITOR'S NOTE:**

At the April meeting, the IIA had the honor of presenting our new IIA certification holders with their certificates. The NY Chapter is also proud to recognize Edward R Dittmeier for achieving the William S. Smith Certificate of Honor. The William S. Smith Certificate of Honor is presented to the 25 candidates with the next-highest scores following those of the gold medallist and Certification of Excellence recipients. In this issue we have included a photo of our honored guests. On May 7<sup>th</sup>, John McKeever will conduct a workshop that addresses Auditing in Today's World of Corporate Governance. In John's outline of the course he states "This program will address the definition of Corporate Governance, the components needed for an effective and efficient Corporate Governance mechanism and the contemporary risk and control concepts needed for successful Corporate Governance." For an outline of this workshop see page 10. Additionally, on May 7<sup>th</sup>, at the luncheon, awards will be given to our volunteers who have made significant contributions to the NY Chapter's programs and activities. Jot down May 7<sup>th</sup> on your calendar as a day to attend the workshop and luncheon. In this issue we have a number of new job postings. These jobs are also posted on the NY IIA website.

The NY Chapter of IIA continues to look for volunteers who want to make a difference by bringing to the table new ideas and the ever-needed assistance in organizing and administering various Chapter events and programs. At the May 7<sup>th</sup> meeting and the June 17<sup>th</sup> organizational meeting, you will be able to meet the officers. Let them know of your interest in volunteer activities with the Chapter.

The IIA's E-learning program offers a wide variety of high quality courses at very reasonable rates. Please visit our website (<http://www.nyiaa.org/>) and our national website (<http://www.theiaa.org/>) to learn more about the services that are available to you through the IIA. Remember to make us part of your professional development.

***The May 2004 Exam is Fast Approaching!***

**Exam CIA Dates:**

- Wednesday, May 19, 2004  
Parts I & II
- Thursday, May 20, 2004  
Parts III & IV

**Exam Times are:**

- Part I - 8:30 a.m.–noon
- Part II - 1:30–5:00 p.m.
- Part III - 8:30 a.m.–noon
- Part IV - 1:30–5:00 p.m.

# IIA CERTIFICATION RECOGNITION LUNCHEON



Robert B. Eng, CIA  
 John K. Evans, CIA  
 Dena M. Jones, CIA  
 Gordon Levy, CIA  
 Jiang Li, CIA  
 Jin Li, CIA  
 Margaret T. Martin, CIA  
 Roger W. Mayer, CIA  
 Emilia Monterroso, CIA  
 Tekehiko Nagumo, CIA  
 Lisa Opel, CIA  
 Musa A. Oyesile, CIA  
 Yasuko Soeno, CIA  
 Sharon Weir, CIA  
 Xenia L. Parker, CIA  
 Michael Sweeney, CIA  
 Edward R. Dittmeier, CIA  
 John J. Corrigan, CIA  
 Cecilia L. Tse, CIA  
 Takako Onodera, CIA  
 Raymond F. Roche, CCSA  
 John A. Carpino, CFSA  
 Mark J. Doherty, CFSA  
 John J. Moskal, CFSA



Tom Woods, CIA recipient, Robert McDonald



Tom Woods, Edward R. Dittmeier, Robert McDonald



***IIA New York Chapter  
Annual Awards Dinner Buffet***

# ***IIA “Carnevale”***

***at Little Italy’s renowned***

***Sal Anthony’s S.P.Q.R.***

***133 Mulberry Street***

***New York, New York 10013***

***Date: June 4, 2004 Time: 6:00 to 10:00 pm***



***With DJ and Dancing***

***Menu***

***Appetizers: Fried Calamari, Baked Clams, Mozzarella Carrozza, Eggplant Rolattini, Mussels Marinara, Calamari Salad, Marinated Mushroom, Vegetable Salad, Home Made Mozzarella, Sliced Tomatoes, Roasted Peppers, Frittata, Italian Potato Salad and Pasta Salad***

***Entree: Penne Vodka Sauce, Penne Marinara and Home Made Cheese Ravioli, Veal Marsala, Chicken Francese and Salmon***

***Dessert: Italian Cheese Cake, Tiramisu, Mini Cannoli & Cookies***

***Menu includes unlimited beer, wine, soda & coffee***

***\$25 per Person. \$200 Corporate Table (10 Seats)***

***For reservations contact Brigitte Powell at 212-314-5348 or***

***Brigitte.Powell@axa-financial.com***

*Seating is Limited*

# JOB POSTINGS



## **Job Title: Director of Internal Audit**

### **Department: Finance, Rose Hill**

**Responsibilities:** Reports to the Vice President of Finance. We are looking for a very hands on individual who is capable of getting involved in the detail while not losing focus of the big picture. The candidate must be entrepreneurial while maintaining a non-adversarial relationship with various departments. Responsibilities will include aiding in the next phases of our recent installation of a new accounting software package. These duties will include controls review, operational efficiencies reviews, and implementation of other modules of the software. The Director will also be responsible for the development and execution of an annual audit plan with a focus on risk management to be achieved through the evaluation of the adequacy and effectiveness of internal controls. The audit plan should also address process review and improvement with the goal of increasing efficiency throughout the University. Audit observations and recommendations are to be communicated in both written and oral reports and followed-up as necessary. Where appropriate the Director of Internal Audit may participate in the implementation of recommendations. In addition to planned work, additional reviews, investigations, or special projects may be assigned as needed. The Director will meet with the Audit and Finance Committee of the Board of Trustees to report findings and respond to questions.

**Qualifications:** A Bachelors degree in Accounting with CPA or CIA required and a minimum of five years experience in internal auditing or public accounting. Higher education experience preferred. Strong PC skills required including Microsoft Excel and Access.

**Start Date:** As soon as possible

### **Send Letter and Resume to:**

Michael C. Mineo, Executive Director of HR  
Fordham University,  
Human Resources Department  
441 East Fordham Road  
Bronx, NY 10458

Fax: 718-817-4929

## **CITIGROUP, HUMAN RESOURCES**

### **Audit and Risk Review**

**Job title: Audit Manager and Senior Auditor – Investor Services.** Comprehensive knowledge of audit and risk assessment techniques and principles; Private Bank business and product knowledge a plus; strong interpersonal and project management skills; excellent communicator with all levels of management; strong analytical skills.

**Location:** 111 Wall Street, New York, NY

**Fax number:** 212.657-2704

**E-mail:** [lwsourcing@citigroup.com](mailto:lwsourcing@citigroup.com)

## **Health Care Fraud & Abuse**

Major Midtown Union Health Plan seeks senior level individual to design, implement and manage program involving the prevention and detection of healthcare fraud and abuse, including recovery of inappropriate health benefit payments due to billing practice abuses and /or fraudulent claims. Primary responsibility is to initiate and bring to successful conclusion fraud and abuse investigations by working together with high-level staff in other departments including Legal, Provider Relations, Research, Claims, and Internal Audit.

Requires excellent oral/written communication, interpersonal, analytical and problem solving skills. Knowledge of group health or managed care claims payment processes, federal/state regulations pertaining to Health Care, database management, spreadsheet and word processing skills are essential. Ability to thoroughly document all cases and develop case strategies a must.

Qualified candidates should possess a Bachelor's Degree and a minimum of 5 years experience with healthcare fraud investigations/claims at an expert level.

We offer an excellent salary and a fully employer paid comprehensive benefits package. Send resume, and cover letter with salary requirements to: Human Resources Dept. Fax- (646) 473- 6279 / e mail- [nbfhr@1199nbf.org](mailto:nbfhr@1199nbf.org)

# JOB POSTINGS



**INFORMATION SERVICES**



**Job Title:** I.S. Staff Auditor

**Location:** Mahwah, NJ

**Degree Preferred:** Bachelors

**Majors Preferred:** B.S./B.A. in IS and/or other business

related field

**Job Description:** Advanced degree or professional certification (e.g., CISA or CIA) a plus. Proficiency with Microsoft Office products. IS Audit knowledge in a multi platform environment (midrange, mainframe, and client server). Audits will include security, general controls, pre and post implementation, and application reviews. Approximately 20% travel (domestic or international) may be required.

**Minimum Requirements:** Prior work experience in the I.S. Audit profession, with 1-2 years experience preferred. Strong skills in: written and verbal communications, planning, teambuilding, and analysis. Good understanding of audit objectives, concepts, and controls. Ability to design and execute effective testing to satisfy audit objectives.

**Other Criteria:**

There is no relocation available for this position. Available for Northern NJ area based candidates/employees only. UPS is an equal opportunity employer, M/F/D/V.

**Interested applicants should e-mail their resumes to: [ext2cib@ups.com](mailto:ext2cib@ups.com).**

**Department:** Internal Audit

**Location:** New York, NY

**Opportunity:**

The Senior Internal Auditor position exists to perform independent audits and provide management with analyses, appraisals, recommendations and pertinent comments concerning the activities reviewed. The incumbents' primary function is to evaluate financial and operational controls and procedures.

- Perform independent financial and operational audits
- Identify strength and weaknesses in financial and operational controls
- Assess the effectiveness and efficiency of operations
- Communicate findings and recommendations
- Handle special projects
- Assist external auditors with their year end work

The incumbent must possess BS in either Accounting or Finance with at least five years of audit experience. CPA candidate preferred. Healthcare/ HMO experience is also an asset.

**Contact Info:**

HIP – Human Resources  
E-mail: [gcolbert@hipusa.com](mailto:gcolbert@hipusa.com);  
Fax number: (212) 630-8443



IIA/NY Chapter 2003 - 2004  
**Seminars**  
at  
**Madison Square Garden**

**September 12, 2003**

**Bruce McCuaig**

*Sarbanes-Oxley s302 and 404 – A One Day  
Workshop* [for more information click here](#)

**October 10, 2003**

**RICHARD M. STOHL**

Courtenay Thompson & Associates  
*Health Care Costs*

**November 14, 2003**

**Richard Chambers**

IIA HQ  
*Assessing Risk & Audit Planning*

**December 12, 2003**

**Kate Head**

Audit Manager, University of Southern  
Florida  
*Risk-Driven Auditing: Increasing the Value  
and Efficiency of Your Audit Process*

**January 16, 2004**

**Jody Camardese**

Alliance Education Group  
*Business Advising Skills For Auditors*

**February 13, 2004**

**Randy Marchany**

Virginia Tech Computing Center  
*Linking the Risk Analysis to the Audit Checklist*

**March 12, 2004**

**Annual Audit Seminar**

**April 16, 2004**

**Darlene Orlov**

Orlov Resources for Business, Inc.  
*Keys to Your Personal Success: The 10 Best Ways  
To Enhance Your Internal Client Relationships  
And To Prepare For Promotion*

**May 7, 2004**

**John McKeever**

Contemporary Business Concepts  
*Auditing in Today's World of Increased  
Corporate Governance*

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

You're Invited to our Garden Party

Institute of Internal Auditors - NY Chapter

# Luncheons

at

Madison Square Garden

**September 12, 2003**

**Steve Goepfert**

*Best Practices at Continental Airlines*

**October 10, 2003**

**Howard Johnson**

Lowe's

*Leading an Audit Staff – 2003 & Beyond*

**November 14, 2003**

**Richard Chambers**

IIA Headquarters

*Risk, Control, and Governance in the Post-Enron Era*

**December 12, 2003**

**Penni Fromm**

PEF Associates

*Components of Risk*

**January 16, 2004**

**Michael R. Young**

Attorney – Willke, Farr & Gallagher

*Corporate Governance – A Retrospective Look*

**February 13, 2004**

**L. Tracy Wych**

Senior VP – Chase Bank

*Automated Auditing Tools – A Success Story*

**March 12, 2004**

Annual Audit Seminar

**April 16, 2004**

**Robert McDonald**

IIA Chairman

*The State of the IIA*

**May 7, 2004**

Awards Presentation

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

**John J. McKeever**  
**CFE, CQA, CPC, CBM, CCSA**

John McKeever is the President of Contemporary Business Concepts. In addition, he has served as an Operations Manager, Consultant, Instructor, and on the audit staff of AT&T. During his fifteen years in the audit department at AT&T, he conducted and led a wide range of audits and consulting projects. These included numerous audits and projects of finance, operations, and information technology processes.

He has trained and advised thousands of auditors and managers while in private practice, at the AT&T School of Business, and The Institute of Internal Auditors. John has developed and delivered a number of business programs that include, *Consulting: A Value Added Services, The Tools and Techniques That Make It Work, COSO: The Steps To Success, and Help Your Client Succeed with Control Self-Assessment.*

John frequently speaks at public seminars, professional associations, state and federal agencies, and corporations. His work has included developing and delivering risk and control management programs specifically focused for the needs of Senior Executives, Boards of Directors, and Audit Committees.

He is the author of numerous research papers that have addressed the concepts of process improvement in business, employee empowerment, and the management of effective teams. Using these tools, he has guided and encouraged thousands of domestic and international professionals to move toward process and business improvements. For his achievements as a seminar leader, The Institute of Internal Auditors has awarded John the designation of Distinguished Adjunct Faculty Member.

John has degrees in Business Administration and Management from Northeastern University, a Masters of Science Degree in Management from Stevens Institute of Technology, and a graduate Certificate in Total Quality Management from the University of Phoenix. He is an American Society for Quality Certified Quality Auditor, a Certified Fraud Examiner, A Certified Business Manager, and a Certified Professional Consultant. In addition, John holds both a Control Self Assessment Qualification and a Certification in Control Self Assessment.

He is a member of the American Society for Quality, The Institute of Internal Auditors, The Association of Business Professionals in Business Management, and the Association of Certified Fraud Examiners.

# Corporate Governance & Risk Management The Tools That Make It Work

Corporate Governance is the means by which direction and control are applied to an organizations, tangible and intangible, assets for the most effective and efficient achievement of the organizational objectives.

These efforts include appropriate and adequate leadership, strategic and tactical planning, risk and control management, organization design, and inherent corporate values and culture.

This program will address the definition of Corporate Governance, the components needed for an effective and efficient Corporate Governance mechanism and most importantly the contemporary risk and control concepts needed for successful Corporate Governance.

Risk can be considered one of the barriers of success in business. In the simplest concept business has three components. The components are objective, risk, and controls. The objective is what is trying to be accomplished, the risk is what will slow down or stop the achievement of the objective, and the control is what will minimize the risk so that the objective can be accomplished.

Risk is inherent in every business everyday as well in everyday life. The ability to understand, identify, measure, prioritize, and address risk is the key to successful Corporate Governance.

This program will help you:

- put risk into perspective
- identify the consequences of risk, and the opportunities risk
- prioritize risk
- address risk efficiently and effectively

Topics:

What is this risk barrier

Types of risk

The components of risk analysis

- Risk identification
- Risk measurement
- Risk prioritization

Controlling risk with COSO

This presentation will demonstrate how you can use COSO to help you succeed.

The control objectives and components of COSO and their relationship to the activity and entity, the big picture and the little picture will be discussed.

Specific management tools that can be used to implement COSO will be identified.

Finally, you will learn how to get it started and keep it going.