



INFO RANGE

THE NEWSLETTER FOR THE ORANGE COUNTY CHAPTER OF ISACA

DINNER SEMINAR (1.5 CPES)

DAVE & BUSTER'S, IRVINE

TUESDAY NOVEMBER 3, 2009

6:00 – 8:00 PM

REGISTRATION BEGINS: 5:30 PM

**The Orange County Chapters of ISACA and IIA Jointly Present
Topic: Fraud Detection Methodologies**

Corporate fraud costs businesses millions of dollars every year. Many corporations increase their fraud risk management activities, including conducting a robust fraud risk assessment. This session will provide internal audit professionals with an overview of the fraud risk assessment process. Topics covered:

- Applying the fraud triangle in identifying fraud risks
- How to brainstorm fraud risks
- What controls to evaluate
- Ways for Internal Audit to increase their profile
- Why controls alone will not prevent fraud
- How to balance fraud prevention and detection efforts with other activities

Our Speakers: Amanda R. Massucci, Partner, Fraud Investigation & Dispute Services, Ernst & Young



Amanda deals with complex accounting, financial reporting, SEC and auditing. She performs forensic investigations for public and private companies, leads numerous investigations on behalf of audit and special committees, and provides accounting and auditing experience to attorneys in litigation and non-litigation matters. Issues in these investigations include revenue recognition, understated or delayed expense recognition, inappropriate accounting for reserves, disclosure requirements and accounting for stock awards. Amanda's experience encompasses various industries, including media and entertainment, manufacturing, governmental pension funds, for-profit secondary education, gaming and retail. Her investigative experience enables her to assist clients in fraud prevention and detection.

Amanda is a certified public accountant and a member of the American Institute of CPAs and Association of Certified Fraud Examiners. She holds a bachelor of science in Accounting from the University of Illinois, Champaign/Urbana.

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**We will be meeting at
Dave & Buster's
Check in begins at 5:30 PM**

To register for this meeting, please visit our website isacaoc.org and register directly online! The tab for registration is on the left.

You may send an e-mail to registration@isacaoc.org with the date of the event as the subject. Please include your first and last name, organization, and job

Fraud Detection Methodologies

Our Speakers, cont.

Patrick Hynes, Senior Manager, Fraud Investigation & Dispute Services, Ernst & Young



He provides forensic technology and discovery services to a wide range of industries, with a focus on eDiscovery and discovery response planning. Patrick has extensive experience in managing eDiscovery of investigations into violations of the Foreign Corrupt Practices Act, stock option backdating, revenue recognition and theft of intellectual property. He has broad experience in evaluating the competence, completeness and conclusions of eDiscovery providers who are supporting investigations of audit clients. Additionally, he works with multinational financial services firms to implement global litigation holds to comply with multijurisdictional court orders. Patrick also works with companies to assess the risks and controls over third-party vendor

handling of personally identifiable information and protected health information belonging to their employees and customers.

Since joining Ernst & Young in 1994, Patrick supported the audit of financial statements, conducted assessments into the security and control over financial systems, conducted engagements focusing on penetrating companies' networks using the same tools and techniques as a hacker and performed multiple technical operating system and network security assessments.

His technological skills include computer forensic imaging and verification, extraction and processing of email and documents in support of investigations. Patrick has also written Ernst & Young methodology supporting technical assessments of firewalls, routers, UNIX systems and Windows systems.

Jennifer Baskin, Manager, Fraud Investigation & Dispute Services, Ernst & Young



Prior to joining EY in July 2003, Jen's engagement experience includes Investment Planning, Individual Tax Compliance, and Financial Planning at another Big 4 firm. Jen also had internships in the areas of Tax and Audit.

During the past five years at EY, Jen has focused primarily in the area of Fraud Investigation and specifically on the Foreign Corrupt Practices Act during the past year. Her investigative experience covers both large and small teams both in the US and internationally. Following is a list of representative engagements.

Jen is a CPA and CFE. She holds a Bachelor of Science in accounting and finance from Virginia Polytechnic Institute (Virginia Tech).

She presents International Financial Reporting Standards (IFRS) Introduction and Current Status at the Federal Bureau of Investigations (FBI) Accounting Seminar for Agents in Quantico, VA.

WELCOME NEW MEMBERS!

New Members

Adam Brand
Dave Chennault
Curtis Martinsson
Joshua Theimer

Transfers to our Chapter

Anita Su

Orange County Chapter Event Calendar

(Mark your calendars, more information will be posted in future newsletters and on the web site.)

Date	Type	Location
Nov. 3, Tue. Check-in 5:30	Joint Dinner with IIA Orange County – Third Annual	Dave & Buster's, Irvine
Nov. 14, Sat. Check- in 7:30 AM	CISA Review Course Fall 2009 begins – continental breakfast & lunch included	Wachovia, Irvine
Dec. 8, Tue. Check-in 3:30	NEW – First Ever Dinner – CIO Panel Discussion	The Turnip Rose, Orange
Jan. 5, Tue. Check-in 3:30	Lunch – CEO ecfirst	McCormick & Schmick's, Irvine



You're Invited
The 24th Annual
2009 ISSA SoCal Security Symposium
Date - October 29th
Location - Hyatt Regency Long Beach

President's Corner



Dear Members,

We had a full house and very successful luncheon meeting on October 6th and want to personally thank Cliff Vazquez for presenting to us about *Global Cyber Crime & Terrorism Trends and How to Protect Against Them* at McCormick & Schmick's in Irvine. His expert handling of the many insightful questions that came up was certainly admirable! As I am now working on a new project in OC, I was fortunate enough to see Cliff's presentation. I walk away now, better enlightened on this very important and timely subject. This was only our second lunch meeting at McCormick's—a convenient location for south county, offering a delicious luncheon fare.

This month, we are also very privileged and honored to have **Amanda Massucci, Patrick Hynes, and Jennifer Baskin** from Ernst & Young's Fraud Investigation & Dispute Services practice to speak to us about *Fraud Detection Strategies* on **Tuesday, November 3rd at 6:00PM at Dave & Buster's in Irvine** — a lighthearted venue to balance this very stimulating and serious topic. This meeting will be our 3rd annual joint meeting with the IIA and we are looking forward to continuing the tradition of cross-educating and networking among both organizations. This session will provide internal and IT audit professionals with an overview of the fraud risk assessment process.

As a reminder, for those of you that are looking to attain your CISA certification or are looking for a refresher course, we are offering our CISA Review Course on Nov. 14, 21 and Dec. 5th. It is an excellent program offered to our members over three full Saturdays in advance of the examination. Registration is now available online.

Also, mark your calendars for our annual December holiday meeting at the Turnip Rose on December 8th. We are planning something very special as we are looking forward to hosting our 1st CIO panel discussion around IT Governance and have signed up prominent CIO's from the area including the CIO's of both Broadcom and Ingram Micro. A veritable "meeting of the minds" as it were! We are also in the preliminary stages of planning to co-host educational events with ACFE, ISSA, and the IT Executive Roundtable in the Spring so stayed tuned for more about our upcoming events.

Please note, at ISACA International there are 2010-2011 volunteer opportunities to serve on the 2010-2011 Board of Directors as nominations are underway. For any member interested in volunteering, this would be an excellent opportunity for professional career growth as well as helping to represent our local chapter at International.

As a reminder, if anyone is looking for FREE CPE and/ or career benefits? Utilize ISACA International resources. ISACA offers free e-symposiums for members in which you can earn up to 36 FREE CPE per year by completing courses online and passing a quiz at the end of the session, go to www.isaca.org for more info.

Best Regards,

Kent Kieffer, CISA, CPA, CFA
ISACA Orange County, President



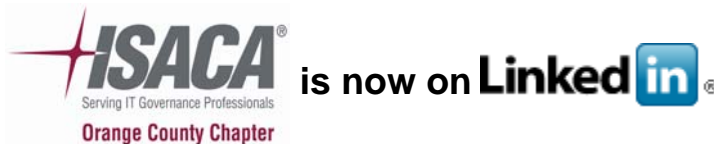
ANNOUNCEMENTS

Our Chapter

- **Volunteers for CISA Review Course:** We are looking for a few good volunteers to assist with the CISA Review Course. If you could help us please contact Jennifer Alfara at education@isacaoc.org

ISACA International

- **e-Symposium:** The October event is scheduled for Tuesday, October 27th. To register and take the first step toward earning three free CPEs, please visit <http://isaca.brighttalk.com>. All e-symposia are recorded and archived for viewing on demand. Archived events are available for a period of 12 months. For more information, please visit www.isaca.org/elearning.



Got LinkedIn?

<http://www.linkedin.com/groups?gid=2111216>

Have you seen the *ISACA Orange County* LinkedIn group? This group format allows current members to use the forum for open discussion and connect with other members. The group will be administered by the ISACA OC membership chair; however, it is your responsibility to control your privacy setting in such a way that you allow or prevent other members from seeing and connecting to you.

We intend to create an ISACA OC Alumni forum as long as the group is able to stay active. If you move and leave the ISACA OC chapter and retain your ISACA membership, you will still be able to stay active in this group and *remain connected* with your friends and colleagues.

So far we have seen a number of job postings, a reminder for each new event being held by the chapter (emailed directly to you) and interesting articles posted. You are able to ask questions and have members review and share their thoughts.

I look forward to connecting with you all.

Jason James, Membership Chair

December 2009 CISA, CISM and CGEIT Exams

Exam date - **December 12, 2009**

Exam preparation and online review courses directly from ISACA:

www.isaca.org/bookstore -- find out more about ISACA's exam preparation materials.

www.isaca.org/elearning -- learn more about online exam review courses.



Fall 2009 REVIEW COURSE

Sponsored By: ISACA Orange County Chapter

Location: Wachovia - 23 Pasteur, Irvine, CA

The **CISA Review Training Course** will be offered over 3 Saturdays (8 AM - 5 PM) November 14, 21 and December 5th 2009. The examination will be held on December 12, 2009.

Registration and payment for the review course must be received on or before on November 6, 2009. Checks should be payable to ISACA OC and mailed to:

ISACA Orange County
C/O David Suh
208 Walnut St., Suite 2
Newport Beach, CA 92663

Advance registration is required. We cannot accept drop-in participants.

	ISACA Member	Non ISACA Member
Training Fee*	\$150.00	\$200.00

* Continental breakfast & lunch included.

ALL PARTICIPANTS ARE STRONGLY ENCOURAGED TO PURCHASE THE STUDY MATERIALS FROM INTERNATIONAL: <http://www.isaca.org/>

Instructors

All instructors are CISA certified and Jennifer Alfafara, Director of Education, ISACA Orange County, will coordinate and manage training.

The course includes a review of the following subjects as required by the CISA Examination:

Date	Subject
November 14 AM	· IT Audit Process
November 14 PM	· IT Governance
November 21 AM	· Systems and Infrastructure Life Cycle
November 21 PM	· IT Services Delivery and Support
December 5 AM	· Protection of Information Assets
December 5 PM	· Business Continuity and Disaster Recovery

Coming this December...

IT GOVERNANCE – CIO’S PERSPECTIVE

Information technology (IT) governance is, or should be, an integral part of enterprise governance. It provides the direction and control to help ensure that the significant investments made in IT bring value to the enterprise, IT’s resources are used responsibly and its risks are mitigated.

CIO Panel - Discussion Topics

1. *Thinking about overall business strategy or vision, how important do you consider IT to be to the successful delivery of this strategy or vision?*
2. *How important is the role that IT plays in relation to the innovation, efficiency, and effectiveness of your enterprise.*
3. *To what extent does your IT function inform the enterprise about potential business opportunities enabled by new technologies?*
4. *To what extent would you agree or disagree that IT investments have created value for your enterprise?*
5. *In your experience what are some of the barriers that are preventing your enterprise from realizing the full value from IT investments?*
6. *Who is ultimately accountable for IT governance in your enterprise? Who are the key champions of IT governance in your enterprise?*
7. *Could you indicate whether executive Management, non executive management or non IT/non executive management is accountable for the IT governance-related activities such as Identification, selection, value and IT Provision within your enterprise.*
8. *Should CIO be part of the executive team? why/ why not? To whom should the CIO report?*
9. *How frequently is IT included on your enterprise’s board agenda? What is the typical focus of board discussions about IT?*
10. *Does your enterprise establish and maintain alignment between business and IT strategy? If so, how?*
11. *In your enterprise, is IT governance an integrated part of the overall enterprise governance arrangements or an effort distinct from enterprise governance?*

October's Meeting with Cliff Vazquez, Axxera



Cliff discussed global cyber crime and terrorism trends and how to protect against them. He provided valuable insights regarding seemingly harmless scans circulating on the internet and why they deserve more attention.



Member Benefit of the Month: **Employer Handout**

Ensure Success for Your Enterprise is a summary sheet of the top five reasons to invest in employees' ISACA membership and certification. Using this handy guide, members can be equipped to demonstrate the value of membership to their employers and colleagues. The handout is available as a free PDF download at www.isaca.org/standout. ■

2009 – 2010 ISACA Orange County Board

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An excerpt from the...

ExpressLine

A Monthly Newsletter for the Leadership of ISACA[®]



Research Update

Security, Audit and Control Features SAP[®] ERP, 3rd Edition

This publication updates the second edition (2006) of this practical, how-to reference guide. It enables professionals to evaluate risks and controls in existing ERP implementations and facilitates the design and building of better practice controls into system upgrades and enhancements. The third edition is available in the ISACA Bookstore, www.isaca.org/bookstore; its audit programs and internal control questionnaires (ICQs) are posted for complimentary download for members at www.isaca.org/downloads.

NEW AND UPCOMING ISACA RELEASES

- COBIT[®] Mapping: Overview of International IT Guidance, 3rd Edition
- COBIT[®] Mapping: Mapping ISO 20000 With COBIT[®] 4.1
- Implementing and Continually Improving IT Governance (an update of the IT Governance Implementation Guide, 2nd Edition)
- The Risk IT Framework
- The Risk IT Practitioner Guide
- Security, Audit and Control Features Oracle[®] Database, 3rd Edition

Certification Update

DECEMBER 2009 EXAM

Approximately 4 to 6 weeks prior to the exam, ISACA will send candidates will a physical admission ticket and an electronic e-ticket. The e-ticket will be sent to candidates' preferred contact information listed in their profiles. To ensure the timely receipt of admission tickets and exam results, we urge our members to keep the contact information in their profiles current.

If candidates have not received their admission ticket by 1 December 2009, they should contact the certification department immediately at exam@isaca.org. Candidates should include "admission ticket" in the subject header for more immediate attention.

EXAM IDENTIFICATION POLICY

Exam candidates must have a valid admission ticket and an acceptable form of identification (ID) to be admitted to the test center. Acceptable forms of ID: a current and original government-issued ID containing the candidate's name as it appears on the admission ticket and a photograph. This single piece of ID must demonstrate all of these characteristics. Examples include, but are not limited to, a passport, driver's license, military ID, state ID, green card or national ID. The ID must not contain handwritten information. Any candidate who does not provide an acceptable form of ID will not be allowed to sit for the exam and will forfeit his/ her registration fee. Please direct any questions regarding exam identification to the certification department.

EXAM CHANGES

Exam candidate changes to registration information, such as exam site or language, are not accepted after 16 October 2009.

EXAM DEFERRALS

Candidates unable to take the exam can request a deferral of their registration fees to the next exam date. Deferral requests received on or before 16 October 2009 will be charged a US \$50 processing fee. From 17 October through 25 November 2009, a processing fee of US \$100 will be charged. Deferral requests will not be accepted after 25 November 2009. For details, please visit www.isaca.org/examdefer.

APPLICATIONS FOR CERTIFICATION

Exam passers, you are not certified until you submit an application and receive approval from the CISA[®], CISM[®] or CGEIT[®] Certification Committee. All candidates have 5 years from the date they pass the exam to apply for certification. Further application details are available at www.isaca.org/cisaapp, www.isaca.org/cismapp or www.isaca.org/cgeitapp.

REMINDER OF CPE HOURS

ISACA certificate holders, there are only 3 months remaining to earn required CPE hours for the 2009 reporting year. To view the CPE policies, please visit www.isaca.org/cisacpepolicy, www.isaca.org/cismcpepolicy or www.isaca.org/cgeitcpepolicy. ■

Calendar of Events

Dates of conferences/events are indicated in RED; other dates and deadlines are indicated in BLACK.

October

- 14-16 October **IT Governance, Risk and Compliance Conference**, Henderson, Nevada, USA
- 27 October **ISACA e-Symposium**

November

- 2-6 November **ISACA Training Week**, San Francisco, California, USA
- 9-11 November **Information Security and Risk Management Conference**, Amsterdam, The Netherlands
- 20 November..... Deadline for contributions to volume 2, 2010, of *ISACA Journal*

December

- 4 December..... Deadline for contributions to volume 1, 2010, of *COBIT Focus*

Joint Meeting with the Orange County IIA Chapter – Dinner

TUESDAY NOVEMBER 3, 2009
6:00 – 8:00 PM (CHECK-IN AT 5:30PM)
Dinner – 6:00PM

Presentation Topic: Fraud Detection Methodologies

Speakers: Amanda Massucci, Partner, Ernst & Young
Patrick Bynes, Senior Manager, Ernst & Young
Jennifer Baskin, Manager, Ernst & Young

Payments made at the door:
Members/Affiliate Organizations - \$30
Non-Members - \$35
Students and Professors - \$10 (First time FREE but reservations are still required)
Make checks payable to Orange County Chapter ISACA

To register for this meeting, please visit us at www.isacaoc.org to register online. The registration tab is on the left. You will receive an e-mail confirmation.

Registration Deadline is October 30, 2009

Payments can be made on the day of the meeting. We regret we cannot accept credit card or late payments.



Irvine Spectrum
71 Fortune Drive
Irvine, CA 92618
(949) 727-0555

Directions to Dave & Buster's/Orange County Chapter Meeting:

From 405. Take the IRVINE CENTER DRIVE exit.

From 5. Take the ALTON PKWY exit.

Dave & Buster's is on the same side of the Spectrum as 5 near Barnes & Noble. It is a restaurant with meeting rooms (the food is great!) There is plenty of parking in the structure to the right of the restaurant.

