



The Audit Voice

Co-Presidents' Message



Dear Members & Friends,

Happy Internal Audit Awareness Month! We hope everyone had a chance to celebrate and share the value of internal audit with peers, coworkers, and clients, by participating in an IIA event, or sharing the importance of internal audit in your workplace. Another chapter year is coming to a close and we would like to take the opportunity to thank all our members for their participation in the chapter, including attending monthly meetings, volunteering, earning an IIA certification or speaking at events!

A special thank you to our Profession Development committee members who work diligently all year round to put on fantastic events for our membership! During the 2023/2024-chapter year, 9 training events providing 49 CPE's were offered in a variety of formats with notable speakers. Highlights include, the joint IIA/ISACA meeting at Progressive Field, an Audit Skills Workshop hosted by Deloitte, the CSU Extravaganza, Fraud Day, the joint IIA/OSCPA/FEI meeting at Rocket Mortgage Field House, CPA ethics from OSCPA and the CAE roundtable at the Meonske Professional Development Conference. In addition, a new auditor training and golf event are held every year for all members!

Thank you to everyone who joined us in-person on May 16th at the Meonske Professional Development Conference on the campus of Kent State University in Kent, OH. This was a new location for our May meeting and the event featured our annual Chief Audit Executive (CAE) Roundtable Discussion. The event was held in conjunction with NEO IIA and other local professional organizations were invited to participate in the conference and make it one of the largest CPE events in Northeast Ohio in 2024! Thank you to Lisa Stiffler & Stephy Gao from KPMG and local CAEs Mandy Sterling (Metallus), Jackie Pallack (Arhaus), Christy Coffman (Lubrizol), Claude Vincenti (Medical Mutual of Ohio), and Joe Nejman (Steris) who volunteered their time to organize, moderate, and join the CAE panel for the 6th Annual CAE Roundtable. Thank you also to Luke Wilson and Ted Christy of KPMG who presented an ESG Regulatory Reporting Update to close out the afternoon.

Next up is our annual New Auditor Training, which will be held on Friday, June 7th, at the Northeast Ohio Regional Sewer District. Registration for this event will be limited to 40 attendees so if you plan on sending a summer intern or new staff auditor please make sure you prioritize early registration.

Additionally, our annual Northeast Ohio IIA Member Appreciation Golf Outing will be held on Friday, June 28th at Coppertop in Valley City, OH, with registration and doughnuts and coffee beginning at 7:30 a.m. You can obtain balls and tees from the clubhouse at that time. We are still in the process of seeking sponsorships for this eagerly awaited event! Please contact [Jonathan Sanfilippo](#) for questions about sponsorship opportunities.

In addition to attending our chapter's events, we also encourage you to consider attending any of the IIA's flagship events including the 2024 International Conference, Financial Services Exchange, and other events in the year ahead. Please visit the [IIA website](#) for dates and conference information.

If you are looking for more training offerings over the summer, please reference the NEO ACFE flyer attached at the end of the newsletter as they are offering two training opportunities in June and July. We will be partnering with NEO ACFE in the upcoming year to offer members of both organizations more training options and joint meetings.

We can't wait to see you again soon!

Best regards,

[Melissa Banfield](#) and [Nick Jorz](#), Co-Presidents

Events Calendar

Date	Time	Event	Location	CPE
6/7/2024	Registration begins at 7:30am	New Auditor Training	Northeast Ohio Regional Sewer District	8
6/28/24	Registration begins at 7:30am	Annual Golf Outing	Coppertop Golf Club	--

Note: If you have an audit, ethics, business improvement or human resources topic and are interested in presenting at a future NEO IIA event, please contact [Marvin Tarry](#) or [Chasey Rotondo](#).

Chapter Achievement Program (CAP)

Members can contribute to the chapter's success through completion of the following activities:

- Conducting unpaid speaking engagements related to Internal Audit topics – including presenting at local universities to inspire the next generation of internal auditors!
- Hosting an Internal Audit event at work (i.e., lunch and learn)
- Publishing articles in professional journals, including the Internal Auditor magazine
- Obtaining an IIA certification (i.e., CIA, CRMA, etc.)

Should you accomplish/complete any of the above items, please provide this information to [Melissa Banfield](#) for inclusion in the CAP Report.

Friday, June 7, 2024

8:30 AM – 4:30 PM

8 CPEs – \$50

NE Ohio Regional Sewer District
4747 E 49th St., Cuyahoga Hts, OH 44125

Register Online at: [New Auditor Training](#)

Class size is limited to 40 to allow for maximum interaction for the case studies. Breakfast, lunch, and snacks will be provided. Training materials are provided in digital format; please bring your laptop.

As more audit shops signal a willingness to add brand new auditors through direct hire or through intern or co-op programs, your local IIA Chapter sees the need to help those new hires be more productive in their Internal Auditor roles. Training of this type and targeted to this audience will increase the interest by organizations and students to explore greater roles in the Internal Audit field and broaden the field of interested and experienced auditors in our region.

Content: This day long training is focused on three core areas:

1. **IIA Standards** – Instructors will provide a brief outline and reasoning behind the IIA, its purpose, standards and ethical framework. Performance standards will be detailed and drawn to actual audit expectations.
2. **Case Study** – Multiple audits will be developed for a specific target company, with results applied to various industry types. Risk assessment and key control designation will be part of audits that include payables, payroll and technology.
3. **Application of Concepts** – Using the case studies, participants will be asked to consider compliance audits, fraud exposure and financial audits.

Instructors: This training will be conducted by your peers:

- Joe Nejman – STERIS Corporation
- John Wasko – Northeast Ohio Regional Sewer District
- Nick Jorz – Medical Mutual of Ohio
- Brandon Masin – Eaton Corporation

Payment by cash will not be accepted at this time. For anyone that needs to pay for an event by check, please send to the following address:

NEO Institute of Internal Auditors
PO Box 311008
Independence, OH 44131

If you have any questions, please contact Professional Development Committee co-chairs [Marvin Tarry](#) or [Chasey Rotondo](#).

Friday, June 28th

2024 Member Appreciation Golf Outing

7:30 a.m. – 5:00 p.m.
\$105 per person (\$420 per 4-some)

Date: Friday, June 28, 2024

Place: Coppertop at Cherokee Hills
5740 Center Road (Route 303) Valley City, Ohio 44280

Schedule:

Registration and Breakfast	7:30 a.m. to 8:50 a.m.
Golf with lunch	9:00 a.m. to 2:00 p.m.
Post-Golf Steak Dinner and prizes	2:30 p.m. to 5:00 p.m.

Format: Scramble with a shotgun start – Teams of four (4)
Individuals – Sign up and teams can be made for you!

Food:

Breakfast, starting at 7:30 a.m.
Lunch at the turn
Beer and soda available, cash cart available
Steak dinner at the conclusion of golf

Prizes: Prizes for top three (3) teams
\$10,000 Hole in One Contest

Price: **Register by Friday, June 21, 2024**
\$105 per person (\$420 per 4-some)
Limited space available (maximum of 132 golfers)
Post-Golf Steak Dinner only option available at \$45 per person

Events:

Skills competitions (long drive, long putt, closest to pin, closest to pin (2nd shot))
Mulligans available (\$5 each, max 4 per team)
Putting green “hit and keep” (1 free putt per person, \$5 per putt after)

Registration Link: [2024 Golf Outing](#)

Sponsorship Availability

We are always looking for sponsors to assist with the golf outing. To become a sponsor, please see our [website](#) for further information. If you have questions about sponsorship or donating prizes, please contact [Jonathan Sanfilippo](#).

Certification Updates

Congratulations to the 17 newly Certified Internal Auditors since the chapter year began on June 1, 2023. The CIA sets the standard for excellence within the Internal Audit profession. Congratulations to: Warren Mario, Suzanne Estep, Kevin Fentner, Emma Schneider, Tyler Crocket, Janice Liu, Kimberly Madden, Logan Rishaw, Qije Wang, Benjamin Preston, Matthew Harrison, Heather Dunlap, Carly Chester, Melissa Banfield, Allyson Kidik, and Collin Brooks! Also, congratulations to Rachel Neilsen for earning a Certification in Risk Management Assurance. For more information on certifications, please reach out to [David Golias](#) for details.

Employment Opportunities

The chapter's Employment Coordinator serves as a clearinghouse for members seeking positions and organizations seeking personnel by maintaining a current listing of local internal audit employment opportunities. All inquiries are confidential. If you are interested in viewing the most up-to-date opportunities list, visit our [Institute of Internal Auditors \(IIA\) - Northeast Ohio Chapter](#) page on LinkedIn.

Company	Opportunity
Farmers National Banc Corp	Sr. Internal Auditor

If you are an employer trying to fill a position, please forward the job description to [Patrick Brogan](#).

Important Updates & News for Members

Ensure your [National IIA](#) profile is up-to-date, particularly your e-mail address.

Please add the following to your "Safe Senders" to avoid important communications from going into your junk folder:

National Communications	IIA-Global.Headquarters@iia-communications.org
Chapter Communications	Johanna.Davison@protiviti.com Morgan.Lupica@protiviti.com
Registration Confirmations	chapter7@iiachaptercommunications.org
CPE Certificates	noreply@etouches.com

News from the IIA

Access the IIA website for important information related to [news releases](#), [certifications](#), [scholarships](#), and the IIA's [Learning Conferences](#) – including GAM, International Conference, GRC, Financial Services, and All-Star. Also make sure to take advantage of The IIA's Chapter Partnership program! New [online courses](#) are updated regularly.

Join the Northeast Ohio LinkedIn Group: Request access to the group [here](#).

Academic Relations News

- During April, Northeast OH IIA presented scholarships to the following students during on-campus awards ceremonies: Richard Black (University of Akron); Elhadj Bah (Baldwin Wallace University); Aleksija Petrovic (Cleveland State University); Matthew Kittle (Heidelberg University); Nathaniel Cummings (John Carroll University); and Akshaya Mamidipalli (Kent State University). The chapter extends its congratulations to each of these deserving recipients!
- IIA Student Membership is free of charge for eligible students. To be eligible, an undergraduate student must be enrolled in at least 12 semester hours or equivalent and a graduate student must be enrolled in at least 9 semester hours or equivalent. Although student membership is free, each student will need to complete an application through the IIA's website and submit an official transcript for the current semester.
- As we consider the future of the IA profession, the Northeast Ohio IIA Academic Relations Team encourages you to give back to your alma maters by volunteering your time to speak with current students regarding careers in internal auditing. If you'd like to make a presentation, please contact one of our Academic Relations Co-Chairs: Scott Miller or Dan Schrag. They can provide you with a PowerPoint template that you can modify to your liking for your presentation. But ultimately the students just love to hear about the career experiences of someone who has worked in the field!



IIA 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.

IIA Quality Services can help move your Quality Assurance and Improvement Program (QAIP) to the next level with a range of services and expert practitioners.

Want to learn more? Please visit the IIA Quality Services web page for more information and a Request for Proposal link. [IIA Quality Services web page](#)

GET INVOLVED!

Please reach out to any NEO IIA representative via email to get involved! The chart on the last page of this newsletter contains their e-mail addresses.

Committee	Objectives
Professional Development	Deliver programming to members that supports maintaining professional certifications and continuous learning designed to enhance internal audit professionals' value to stakeholders. This committee also handles all meeting arrangements, registrations, CPE, etc.
Knowledge-Sharing	Structure opportunities for members to connect, share knowledge, promote the internal audit profession, and advance thinking on matters of local importance.
Leadership	Create opportunities for members to enhance their leadership capabilities while providing effective chapter governance.
Audit	Act on behalf of the Board of Governors in fulfilling its oversight responsibilities for the financial reporting process, certain internal control processes, the independent audit/review process, and the chapter's process for filing IRS Form 990 and other relevant IRS information.
Nominating	Identify and submit to the Board and/or chapter members the formal nominations for all member-elected Board and officer positions, as required in chapter by-laws. It also identifies and appoints members to other officer and committee chair positions that do not require election by the chapter members on behalf of the Board of Governors.
Strategic Planning	Assess current and future chapter member needs and to recommend long-range objectives for the chapter to maximize chapter member benefits.
Academic Relations	Develop and support relationships through educational programs among practitioners, educators, students, educational institution administrators, and business/government communities, which enhance knowledge, skills, understanding and value of internal auditing as a profession in the marketplace.
Technology	Connect members through social media presence and maintain chapter website; Evaluate technology options as the chapter navigates the ever-changing climate.

Officers, Committee Leaders, and Governors

2023-2024

Should anyone want to contact any of our Officers, Committee Leaders, or Chapter Governors, please do so via e-mail by clicking on a name listed below:

Officers	Title
Melissa Banfield	Co-President
Nick Jorz	Co-President
Jonathan Sanfilippo	1 st Vice President
Brad DeBusk	2 nd Vice President
Margo Cejer	Treasurer
Stephy Gao	Assistant Treasurer
Bill Allen	Secretary

Leaders/Committee Chairs	Role
Scott Miller & Dan Schrag	Academic Relations Committee Co-Chairs
Ken Koncilja	Audit Committee Chair
Melissa Banfield	Chapter Achievement Program Lead
Jerry Mancinetti	Chapter Administrator
Jonathan Sanfilippo	Hospitality Coordinator
Melissa Banfield & Nick Jorz	Nominating Committee Co-Chairs
Marvin Tarry & Chasey Rotondo	Professional Development Committee Co-Chairs
Patrick Brogan & Johanna Davison	Knowledge Sharing Committee
Bill Quinn	Specialty Centers Liaison
Scott Miller & Laurence Talley	Strategic Planning Committee Co-Chairs
Laurence Talley & Andrew Scott	Technology Committee

Board of Governors	
Christy Gardner	Dan Schrag
Ken Koncilja (A)	Randal Slifer
John Krueger	Amanda Sterling (A)
Scott Miller	Laurence Talley
Bill Mitchell	Ed Vargo (A)
Richard Molina	David Golias
Bill Quinn	Patrick Brogan
Joseph Nejman	

Note: "(A)" designates a member of the Audit Committee.

Northeast Ohio Chapter of the ACFE

May 2024 NEO ACFE Newsletter

Upcoming Events:

The NEOACFE has a lineup of in-person and virtual “lunch and learns” events scheduled for 2024. It is my goal to provide NEO ACFE members with 20 CPE credits in a manner that is cheaper and easier to obtain than elsewhere. I believe that will be accomplished this year.

First up to bat is a virtual event for **Friday June 7th, at 12:00pm-1pm** with **Marcy Phelps, CFE**. “**Due Diligence Background Investigations: a 3-Step Process for Minimizing Risk**.” See further for more info.

Next will be an in-person event in the summer so please **save the date of Friday July 19th at the Sleepy Hollow Golf Course**. This event will provide speakers for 4.5 hours of CPE. See further for more information.

Save the Date! We are planning an **all-day training event for Friday October 18th** at a location to-be-determined. Some presenters have been confirmed and I am working on confirming others to make it a full day of training and approximately 7 CPE hours.

There are additional planned virtual “lunch and learns” with fraud professionals from all over the U.S. in September, November, and December. As these lunch and learns dates become confirmed, you’ll get the information well ahead of time to register.

Stay tuned!

Onwards,

Brian Frasier, CFE
President



Marcy Phelps: Due Diligence Background Investigations: A 3-Step Process for Minimizing Risk.

As the founder and president of Marcy Phelps & Associates Inc., Marcy helps clients identify and prevent fraud through background investigations, financial asset research, and litigation support. She started her company in 2000 after earning a Master’s degree in Library and Information Science from the University of Denver. A Certified Fraud Examiner and North Carolina licensed private investigator, Marcy shares her knowledge about investigative research through her [Blog - Marcy Phelps and Associates](#) and online courses [Training - Marcy Phelps and Associates](#).

Register for this event on June 7th, 2024 from 12p-1pm at:

[NEO ACFE - Meeting/Event Information \(acfeneo.org\)](https://www.acfeneo.org)

SUMMER IN-PERSON TRAINING EVENT: JULY 19TH

Join us for an afternoon of training at **Sleepy Hollow Golf Course located at 9445 Brecksville Rd., Cleveland Ohio 44141**

You can register for this event at: [NEO ACFE - Meeting/Event Information \(acfeneo.org\)](https://www.acfeneo.org/NEO-ACFE-Meeting/Event-Information)

We look forward to the following speakers and presentations:



Kasey Ingram and Rocco Debitetto: Compliance Issues with Financially Distressed Entities

Kasey Ingram is an attorney and Certified Compliance & Ethics Professional (CCEP) with significant experience in the chemical and manufacturing industries. He is currently Senior Vice President Compliance, Corporate Secretary and General Counsel for ISK Americas Incorporated, a multi-national research and manufacturing company focused on agricultural chemicals, veterinary pharmaceuticals, human health products, wood preservatives, and inorganic coatings and pigments. In this role, Kasey serves as the chief legal and compliance officer for the company, supervising legal, compliance, and corporate governance activities for ISK Americas and its subsidiaries, including ISK Animal Health, ISK Biosciences, ISK Biocides, ISK Life Sciences, Ishihara Corporation (U.S.A.), and IBC Manufacturing as well as multiple foreign subsidiaries. Kasey also serves as President of ISK Animal Health, LLC, a wholly-owned subsidiary of ISK Americas that develops, manufactures, and commercializes animal health pharmaceuticals for the companion animal market in the U.S. In addition, Kasey serves as President of ISK Life Sciences, LLC, a wholly-owned subsidiary of ISK Americas that develops, manufactures, and commercializes active pharmaceutical ingredients and medical devices for the advancement of human health in the U.S. Prior to attending law school, Kasey served as a nuclear submarine officer in the U.S. Navy.



Rocco Debitetto is a partner in the Cleveland office of Han Loeser & Parks LLP and Chair of the Business Practice Area. As chair, Rocco I. Debitetto counsels businesses and individuals in connection with a variety of matters pertinent to all phases of business operations. He has been involved in a variety of commercial transactions from all sides of the table, including asset sales and acquisitions, business start-ups, significant contract negotiations, and commercial and asset-based financings. Several businesses further look to Rocco on a regular basis as their outside general counsel, tasked with addressing day-to-day legal needs and issues. Rocco also is an experienced business restructuring attorney with a practice focusing on creditors' rights, reorganization, workouts, bankruptcy, and state court proceedings. He has diverse experience representing debtors-in-possession, secured lenders, lessors and landlords, unsecured creditors, official creditor committees, individual business owners, trustees, and receivers. Finally, Rocco has an established art law practice dedicated to representing museums of all kinds and sizes, private collectors, and trade organizations in connection with buying, selling, commissioning, and lending art; importing and exporting art; procuring gifts of art; and advocating for the interests of museums under the Cultural Property Implementation Act. Professionally, Rocco "grew up" at Hahn Loeser, beginning his career with the firm as a 23-year-old law student, and growing with it for over two decades.

Andrew Wolf: Harassment and Retaliation Issues in the Workplace



Andrew J. Wolf specializes in all aspects of labor and employment law. He defends employers in employment-based litigation, including allegations of wrongful termination under state law, employment discrimination under state and federal law, allegations of violations of the Family and Medical Leave Act, allegations of minimum wage and overtime violations under the Fair Labor Standards Act. Andrew also represents parties in litigation regarding non-competition agreements and trade secret violations under state and federal law. Administratively, Andrew has experience assisting employers with matters before the Department of Labor, National Labor Relations Board, Department of Education, Equal Employment Opportunity Commission, Ohio Civil Rights Commission, Ohio Bureau of Workers' Compensation, Ohio Industrial Commission, Ohio State Employment Relations Board and other state employment agencies.



Frank Suponcic CPA, CFE, CFF: Hidden Assets in a Divorce

Frank Suponcic is a Partner in the Litigation Advisory Services Group at Mayfield Village. He is a 1984 graduate of John Carroll University and holds a Bachelor of Science in Business Administration in Accounting. His primary responsibilities include assisting attorneys, privately-held clients, municipalities, and tax-exempt entities with litigation advisory engagements, strategic business consulting, financial reporting, and corporate individual income tax matters. In addition, he also manages most of the firm's forensic accounting engagements. As a Certified Fraud Examiner and Certified in Financial Forensics, fraud and embezzlement cases have always been concentrations for Frank. Frank has engaged with attorneys, prosecutors and law enforcement agencies in over 100 cases.



Brian Frasier: Statement Analysis: Words Matter When Spotting Potential Deception

Brian Frasier serves as the Director of Compliance Audit at RPM International Inc., a \$7.3 billion multinational manufacturing enterprise employing over 17,000 staff across its diverse global subsidiaries. Brian has over two decades of experience in conducting and managing workplace investigations and interviewing, and nearly ten years of ethics & compliance management for publicly traded companies. Brian is a Certified Fraud Examiner, a Corporate Compliance & Ethics Professional-International, and a Certified Forensic Interviewer. His role at RPM centers on auditing and remediating compliance risks and enhancing the corporate compliance framework across the company's extensive network of global subsidiaries