

## **Training Courses Fiscal Year 2016:**

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### **1 - Fraud Awareness for Managers**

**Instructor:** Courtenay Thompson – Courtenay Thompson & Associates

[http://www.ctassoc.com/Courtenay Thompson Profile](http://www.ctassoc.com/Courtenay%20Thompson%20Profile)

**Date:** November 4, 2015

**Location:** Perimeter Center  
Board room #1

**Address:** 9960 Mayland Drive, Suite 300  
Henrico, Virginia 23233-1463

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to October 20<sup>th</sup> / \$195.00 if payment is received October 20<sup>th</sup> or later.

**CPE: 8 hours**

#### **General Overview:**

There may be no greater challenges for executives today than those presented by fraud. The media is filled with stories about managers blindsided by trusted employees or predatory outsiders. Managers must protect the organization not only from losses such as embezzlement, computer crime and contractor fraud, but also from fraud for the organization such as fraudulent financial reporting, antitrust violations, bribery and sales misrepresentation. If the fraud losses are not enough of a problem, mishandling of cases can be more costly than the fraud itself. In our fast-changing environment, trained managers are needed to protect their organizations from fraud-related losses.

This one-day course is designed to raise awareness and change beliefs about responsibilities and expectations. Lecture and exercises combine with specific examples and proven techniques to provide practical approaches for this challenging area.

#### **Topics covered include:**

- The challenge fraud presents managers and organizations
- Understanding who really steals and the role of controls
- Why SOX and risk management initiatives won't stop fraud
- The role of fraud policy and executive actions
- A model for addressing fraud challenges
- Why managers don't detect fraud
- Requirements for detection
- The manager's five step approach to fraud detection
- Case examples and symptoms of fraud
- Understanding behavioral red flags of fraud
- Building fraud detection into routine management practices
- Fraud in the computerized business environment
- A four step approach to fraud prevention
- Why internal controls break down
- Accountability for detection
- Defining and communicating fraud-related expectations for managers

#### **Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

#### **Course Link:**

<http://www.ctassoc.com/node/8>

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## **2 – Audit Planning & Leadership Skills**

**Instructor:** Courtenay Thompson – Courtenay Thompson & Associates

[http://www.ctassoc.com/Courtenay Thompson Profile](http://www.ctassoc.com/Courtenay%20Thompson%20Profile)

**Date:** November 5, 2015

**Location:** Perimeter Center  
Board room #1

**Address:** 9960 Mayland Drive, Suite 300  
Henrico, Virginia 23233-1463

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to October 21<sup>st</sup> / \$195.00 if payment is received October 21<sup>st</sup> or later.

**CPE: 8 hours**

### **General Overview:**

Approaches to auditing vary depending upon the culture and methods used in the past. Organizations and their leaders benefit from healthy examination by objective auditors committed to understanding, assessing and reporting. The organization whose staff is expected to do more with less, relying on technology and outside contractors too often experiences unwanted surprises. Auditors have the ability to help management identify risks and occurrences that need to be addressed. Audit planning and leadership skills lead to credibility for auditors, as well as personal and professional satisfaction.

### **Topics covered include:**

- Creating an environment for effective audit activity for your organization.
- Understanding the importance of internal and external audit intelligence.
- Determining what and how to audit.
- Planning for success.
- Selling your audit ideas.
- Using data analysis to focus resources.
- Characteristics of successful audit leaders.
- Developing skills and behaviors that pay off.

### **Learning Objectives** - *Upon completion participants will know:*

- The range of roles of internal and external auditors.
- How to define audit effectiveness or success for your organization.
- How to encourage support for effective auditing.
- Common obstacles to success and how to overcome them.
- Mistakes in leading and managing and how to avoid them.
- How successful audit leaders become and stay good leaders.
- Specific techniques for defining and communicating expectations.
- How to use communication skills of good leaders.
- How to deal more effectively with difficult situations and people.
- How to think like a leader.

### **Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

### **Course Link:**

N/A

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### **3 – Optimized Critical Thinking**

**Instructor: Danny Goldberg – GoldSRD**

<http://goldsrd.com/our-team/>

**Date:** December 8, 2015

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to November 23<sup>rd</sup> / \$195.00 if payment is received November 23<sup>rd</sup> or later.

**CPE: 8 hours**

#### **General Overview:**

Critical Thinking is defined as a type of reasonable, reflective thinking that is aimed at deciding what to believe or what to do. It is a way of deciding whether a claim is always true, sometimes true, partly true, or false. Critical thinking is an important component of most professions, especially in specialized fields such as the medical field, air travel and any specific science, including internal audit. As auditors, the ability to optimize our critical thinking skills will assist in distinguishing auditors as value-added employees to an organization. This one-day course will assist attendees in understanding the concepts of critical thinking and applying it to all aspects of the audit process.

#### **Learning Objectives:**

- Understand the basics of critical thinking, including definitions and terms.
- Learn the importance of critical thinking and how it can help distinguish the audit department.
- Learn the key steps in the critical thinking process and how to sell changes to the organization.

#### **Agenda:**

- I. Course Introduction and Background
- II. What is Critical Thinking?
  - a. Definitions of Critical Thinking
  - b. Connecting the Dots to the IIA Standards
  - c. Professional Judgment and Skepticism
  - d. Flow of Reasoning
- III. The Critical Thinking Process
  - a. Process
  - b. Misconceptions About Critical Thinking
  - c. What does Critical Thinking Look Like?
  - d. Characteristics of People who Excel at Critical Thinking
  - e. Major Components of Critical Thinking
- IV. Critical Thinking Throughout the Audit Process
  - a. Audit Risk Assessment
    - i. Auditee Assessment
  - b. Preliminary Audit Work
    - i. Assessment of Current State
    - ii. Utilization of all Information and Resources
    - iii. Creation of Audit Work Programs
  - c. Audit Testing
    - i. Sufficiency of Evidence

- ii. Assumptions
- iii. Sample Selection
- iv. Analysis of Audit Results
  - v. When to Expand Testing
  - vi. Self-Review of Workpapers
- d. Communicating and Reporting
  - i. Documentation of Findings
  - ii. Evaluating the Significance of Finding

**Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

**Course Link:**

[http://goldsrd.com/goldsrd\\_course/optimized-critical-thinking/](http://goldsrd.com/goldsrd_course/optimized-critical-thinking/)

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**4 – Assessing Risk: Enterprise, Audit and How to Effectively Interview**

**Instructor: Danny Goldberg – GoldSRD**

<http://goldsrd.com/our-team/>

**Date:** December 9, 2015

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to November 24<sup>th</sup> / \$195.00 if payment is received November 24<sup>th</sup> or later.

**CPE: 8 hours**

**General Overview:**

Assessing risk continues to be an important role in internal audit. How to assess risk, what risks to assess, and how to effectively interview for risk are cornerstones for effective internal auditing. This course will take attendees through the assessment process and some new ideas on how to gather and utilize the information.

**Learning Objectives:**

- Learn the basics of risk assessment, including enterprise and audit-level risks
- Understand the main differences between enterprise and audit risks
- How to interview and gather information effectively

**Agenda:**

- I. Introduction and Background
- II. ERM Overview
  - a. What is ERM
  - b. Why is it important?
  - c. What are the key components?
- III. COSO ERM Model
  - a. Executive Summary

- b. Changes to the COSO Framework
  - c. Key Components of the COSO Framework
- IV. Audit Risk Assessment
- a. Building an Audit Universe
  - b. How to Gather Data
  - c. Utilizing Surveys Effectively
- V. Effective Interviews
- a. Follow-Up
- VI. Summary and Wrap Up

**Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

**Course Link:**

[http://goldsrd.com/goldsrd\\_course/assessing-risk-enterprise-audit-and-how-to-effectively-interview/](http://goldsrd.com/goldsrd_course/assessing-risk-enterprise-audit-and-how-to-effectively-interview/)

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**5– Operational Auditing**

**Instructor: Larry Hubbard – Larry Hubbard and Associates**

<http://www.lhubbard.com/about.htm>

**Date:** January 26, 2016

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to January 11<sup>th</sup> / \$195.00 if payment is received January 11<sup>th</sup> or later.

**CPE: 8 hours**

**General Overview:**

Internal auditors must evaluate controls well beyond the financial reporting and compliance worlds. Some say these operational areas are the most important areas of the organization – I agree! Whether or not you have operational experience, by understanding the roles of management controls and internal control frameworks, you can evaluate and improve the risk management and control processes in the operational areas of your organization. Operational auditing is not consulting, but the skills in this course can help auditors improve processes and position organizations better achieve their objectives.

**Course Outline:**

Operational Auditing Overview

- Definition of operational auditing
- Operational auditing vs. consulting activities
- The IIA Standards
- Corporate governance, ERM, and internal controls

Management Controls

- The importance of clear objectives

- Tools for achieving objectives - RACI charts, teamwork, SWOT analysis, ISO, TQM, Six Sigma, Balanced Scorecards

#### Internal Control and Other OA Approaches

- The COSO frameworks
- Applying COSO
- Twelve Attributes of Effectiveness
- Control Self-Assessments

#### The Audit Model

- The basic audit model: Planning, Performing, Communicating, Monitoring, Quality Assurance
- Risk-based audit planning
- Responsibilities for preventing and detecting fraud
- Interviewing skills
- Five attributes of an audit finding
- Audit reporting and Internal control maturity models

#### **Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

#### **Course Link:**

[http://www.lhubbard.com/Outlines/Operational\\_Auditing\\_Course.pdf](http://www.lhubbard.com/Outlines/Operational_Auditing_Course.pdf)

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## **6- Evaluating Your Organization's Fraud Risk Management Program**

**Instructor:** Larry Hubbard – Larry Hubbard & Associates

<http://www.lhubbard.com/about.htm>

**Date:** January 27, 2016

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to January 12<sup>th</sup> / \$195.00 if payment is received January 12<sup>th</sup> or later.

**CPE: 8 hours**

#### **General Overview:**

This course provides a comprehensive approach to evaluating your organization's fraud risk management program. The IIA Standards require internal auditors to evaluate the role of risk management, including that related to fraud risks, in their organization. This course is designed to help you perform that evaluation. In addition to covering the concepts of fraud, the course integrates the roles of risk management, risk-based auditing, continuous auditing and monitoring.

The course is intended for auditors of all levels to provide an in-depth understanding of the terminology, approaches and requirements related to preventing and detecting fraud. The course would also be useful for risk management professionals, and any manager wanting to take a more active role in fraud prevention and detection in their organization.

The course utilizes widely-available reference materials from The Institute of Internal Auditors, the American Institute of Certified Public Accountants, and the Association of Certified Fraud Examiners.

**Course Objectives:**

- Provide an understanding of the IIA Standards related to fraud and risk management
- Clarify the terms related to risk management, risk assessment and risk-based auditing
- Learn the barriers to detecting fraud in routine audits
- Discuss role of continuous monitoring and continuous auditing in detection of fraud
- Practice the tools needed to perform an effective fraud risk assessment
- Begin an evaluation of your organization's Fraud Risk Management Program

**Course Outline:**

**The Basic concepts of Fraud Risk Management**

- The IIA Standards Related to Fraud
- Risk Management Concepts
- Relation to Risk-Based Internal Auditing
- Risk Terminology: Inherent, Residual, Control, Appetite
- Exercise: The Risk Umbrella
- Types of Fraud Defined by ACFE
- Why Employees Commit Fraud
- Risk Tools: The Risk Register, Risk Matrix and Risk Mapping

**The Fraud Risk Management Program**

- Fraud Policy for the Organization
- Roles in Prevention, Detection and Investigation (PDI) of Fraud
- Links to Ethics and Values
- Reporting Results of the Fraud Risk Management Program
- Exercise: Documenting the Fraud Program

**Performing a Fraud Risk Assessment**

- Entity-Level and Activity-Level Approaches
- Identifying Activities and Objectives
- Types of Controls
- The Indicators/Red Flags of Fraud
- The Role of Facilitated Self-Assessment Workshops
- Exercise: Typical Frauds and Their Symptoms

**Evaluating Your Organization's Program – Practice Session**

- Documenting the Program
- Evaluating Management's Efforts
- Performing a Fraud Risk Assessment
- Building Fraud Detection into Audits
- Reporting Fraud Risk Management Results

**Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

**Course Link:**

<http://www.lhubbard.com/Outlines/Evaluating-Your-Organizations-Fraud-Risk-Management-Program-Outline>

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## **7 - Incident/Breach Response Management Program Training**

**Instructor: David Cole – SysAudits.com**

<https://www.linkedin.com/pub/david-cole/4a/727/b1a>

**Date:** February 9-10, 2016

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$350.00 (early payment) if payment is received prior to January 25<sup>th</sup> / \$370.00 if payment is received January 25<sup>th</sup> or later.

**CPE: 16 hours**

### **General Overview:**

This course is intended to provide a general overview of assessing an organization's incident handling and event management program (IHP) as well as information on how to audit the secure configuration of operating systems and network devices. Attendees will gain an understanding of the NIST Incident Handling framework as well as other best practices for assessing an IHP. Also, attendees will gain insight on technical standards and best practices for securing operating systems and network devices. As part of the subjects covered, the instructor will where appropriate provide audit programs, control framework maps, checklists and case studies. Open LDAP will be addressed as part of this course.

### **Course Outline:**

#### **Incident/Breach Response Management Program**

- Overview of current breaches
- Overview of detection and monitoring methods
- Role of SIEM (Security Information and Event Management ) systems
- Designing and leveraging external and internal network vulnerability testing with assessment of incident response and breach management program

#### **Auditing and Assessing critical servers and CISCO devices**

Overview of enterprise environments: Business data, medical (HIPPA), PCI

- Microsoft
  - MS 2012
  - Microsoft's MS-SQL database 2008 server and
  - MS-IIS
- Oracle/Sun
  - Solaris
  - Oracle
  - Apache
- Assessing Cisco Devices
  - Routers, Switches, and Firewalls

### **Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic and is intended for IT Auditors and IT security professionals. The delivery method is Group-Live and 16 CPE hours in the Auditing field of study are available.

### **Course Link:**

N/A

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## **8- VITA Audit Security Compliance**

**Instructor:** Edward Miller, Virginia Information Technologies Agency

<https://my.share.virginia.gov/Person.aspx?accountname=COV%5Ctio91281>

**Date:** February 23, 2016

**Time:** 9:00 – 3:00

**Location:** Virginia Information Technologies Agency  
The Commonwealth Enterprise Solutions Center (CESC)

**Address:** 11751 Meadowville Ln  
Chester, VA 23836

**Pricing Terms:** \$0.00 for executive branch and university IT auditors, internal audit directors and IT security officers

**CPE: 5 hours**

*This course is reserved for IT auditors, internal audit directors and IT security officers from executive branch and university audit departments. Only 2 registrations per agency will initially be allowed to register for the course. Remaining seats will be made available once each agency has had an opportunity to register for the course.*

### **General Overview:**

It is imperative that the Commonwealth of Virginia protect citizen data and provide a safe, secure technology environment that enables state agencies to accomplish their respective missions. VITA's Commonwealth Security & Risk Management Directorate is tasked with fulfilling this mission and in doing so, offers significant benefits to agencies of the Commonwealth. The results citizens are afforded are as follows:

- Confidence in the integrity of the data and the systems processes
- Assistance in compliance with laws and regulation involving confidentiality
- A secure environment in which to perform business activities of the Commonwealth
- Identification and protection of key business functions and services in the event of disaster
- Monitoring for intrusions and Network "attacks" on Commonwealth systems

In order to accomplish its mission, the VITA Commonwealth Security & Risk Management Directorate develops and manages an ever changing portfolio of tools and processes designed to secure Commonwealth data and systems.

This course, provided by VITA will provide Internal Audit and IT Security Departments with insight on VITA IT Security Audit requirements.

### **Note:**

This class will be provided by VITA to help provide guidance related to the VITA IT Security Audit requirements.

### **Reminder:**

*This course is being developed with VITA Compliance and the above overview is expected to change to the benefit of the intended audience.*

### **Course Link:**

N/A

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## **9– Senior Auditor Training Course**

**Instructor:** Various Individuals from State Audit Departments

**Date:** March 8, 2016

**Location:** Virginia Commonwealth University  
University Student Commons  
Salon I-II

**Address:** 907 Floyd Ave.  
Richmond, VA 23220

**Pricing Terms:** \$0.00 for executive branch agency and university auditors

**CPE: 8 hours**

*This course is reserved for auditors from executive branch and university audit departments. Only 2 auditors per agency will initially be allowed to register for the course. Remaining seats will be made available once each agency has had an opportunity to register for the course.*

### **General Overview:**

OSIG is sponsoring a free one day training session for executive branch agency and university senior auditors. The topics covered will be based on input provided from the internal audit directors in the state of Virginia. The intent of this course is to provide senior auditors with best practice training tools in key subject areas that benefit all audit departments. Parking will be provided for all attendees.

### **Potential Topics:**

- Audit Planning
- Risk Assessment
- Audit Supervision
- Workpaper Review
- Managing Audits
- Effective reporting to agency/university management

### **Note:**

This class will have speakers from various state executive branch agency and university audit departments providing useful tools and tips for guiding senior auditors.

### **Reminder:**

*This course is being developed with the state agency and higher education needs in mind, and the above overview is expected to change to the benefit of the intended audience.*

### **Course Link:**

N/A

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## **10– Introduction to Digital Forensics for State Government**

**Instructors:** David Raymond and Randy Marchany  
Virginia Tech IT Security Office

<http://www.security.vt.edu/>

**Date:** April 12, 2016

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$40.00

**CPE: 8 hours**

*Students must have a Wi-Fi enabled laptop with a Windows 7 operating system and VMWare installed to be able to participate in class. Instructors will not be able to load software on the day of class.*

### **Course Overview:**

An understanding of digital forensics is essential to the protection of your agency/university in the event of a security breach that involves the loss of confidential information.

This course is designed to deliver a comprehensive introduction to digital forensics and help you develop an effective forensic readiness plan for your organization.

Students will be provided with an instructive overview of the types of information which can be found on computers, mobile phones and other forms of digital media. This includes passwords, Google searches, web surfing history, deleted documents and emails.

### **Reminder:**

*This course is being developed with the state agency and higher education needs in mind, and the above overview is expected to change to the benefit of the intended audience.*

### **Prerequisites:**

Students will need to have a laptop with VMWare Workstation or VMWare Player installed (Note that VMWare Player is available for free download at [www.vmware.com/products/player](http://www.vmware.com/products/player)). Apple computer users should have VMWare Fusion installed. The course includes a VMWare image file of a guest Linux system that is larger than 3GB. Therefore, you need a file system with the ability to read and write files that are larger than 2 GB, such as NTFS on a Windows machine. Initial understanding of what digital forensics is in the IT world is preferred. Some experience using a Linux system is also helpful, although we will provide a quick Linux primer/review as part of the class.

### **Laptop Requirements**

1. Install virtual machine hypervisor (VMware player, VMware Workstation, VMware Fusion for Mac) – requires administrative access to the laptop to accomplish the install, contact your IT administrator for installation.
2. Use the virtual machine hypervisor – the end user will require full control of the VM's storage folder as part of the IT administrator installation.
3. Load the instructor-provided VM image which will be provided to registrants a few weeks prior to the course

*Note:* As long as students have some form of VMWare product installed by their IT folks and a functioning USB port, they can also copy the VM from a thumb drive during the first hour or so while we

are in lecture mode. Participants' admin rights are not required unless they need that to copy a file from a thumb drive.

**Course Link:**

N/A

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**11– State Updates**

**Instructor: Various Individuals from State Government**

**Date:** May 24, 2016

**Location:** Patrick Henry Building  
East Reading Room - 1035

**Address:** 1111 East Broad Street,  
Richmond, VA 23219

**Pricing Terms:** \$0.00

**CPE: 8 hours**

*Reserved for Government Employees impacted by changes to State Policy*

**Note:**

This class will have speakers from various state agencies such as OSIG, DOA, DGS, VITA as well as APA talking about important matters or changes that could affect other state agencies.

**Reminder:**

*This course is being developed with the state agency and higher education needs in mind, and the above overview and will follow the annual state update format performed in prior years.*

**Course Link:**

N/A

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**12– Performing Self Assessments with Independent Validation using the IIA Self-Assessment Manual**

**Instructor: Reza Mahbod – RMA Associates, LLC**

<http://www.rmaassociates.us/training/>

**Date:** June 8, 2016

**Location:** James Monroe Building  
22<sup>nd</sup> Floor Conference Room

**Address:** 101 N. Franklin Street,  
Richmond, VA 23219

**Pricing Terms:** \$175.00 (early payment) if payment is received prior to May 24<sup>th</sup> / \$195.00 if payment is received May 24<sup>th</sup> or later.

**CPE: 8 hours**

**General Overview:**

This class will benefit audit shop compliance with the IIA standards, specifically the IIA Standard

1312 requirement. IIA Standard 1312 requires that: **“External assessments must be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization.”**

Without this external review, an audit department cannot say their work is performed in compliance with the Standards.

While, being able to provide the assurance that your audit department is in compliance with the IIA Standards, may not be required, it has the benefit of strengthening the weight and value of agency audit results. In addition, following the IIA’s Standards provide structure that assist audit departments perform their work.

**Course Outline:**

- I. Introduction
- II. Overview of Institute of Internal Auditors (IIA)
- III. Quality Assessment & Improvement Programs
  - Internal Assessment
  - Independent Validation
- IV. IIA Standard 1312 Compliance
- V. Principles of Self-Assessment with Independent Validation
  - Internal assessment checklist process
  - Documentation requirements
- VI. Self-Assessment Checklist & Tools
- VII. Self-Assessment Process
  - Planning
  - Complete Checklist
  - Gap Analysis
  - Surveys & Interviews
  - Document analysis and observations
  - Reporting
  - Self-Assessment: The 3 P’s

**Materials:**

Course materials are contained in a participant workbook. A copy of the IIA Standards will be included. Participants may want to separately purchase and bring The IIA Quality Assessment Manual, as that Manual is not supplied as part of the course. The IIA QA Manual is **not** required to complete the course.

**Administration:**

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

**Course Link:**

N/A