



**CUIAA & ACUIA Members
FREE**

Guests: \$25.00
(Please RSVP to attend)
Space is limited.

Guests: visit
<http://www.cuiaa.org/Regional.htm>
To pre-pay by credit card or debit card
please use PayPal:



We will accept checks at the door the day of the event; please make checks payable to CUIAA. No cash please.

Email: Sonia Donald at
sdonald@pmcu.org with any reservation questions.

Check-in begins at 8:30am

Attire – Business Casual

**Watch for future
training dates from the
CUIAA coming in May,
August and November
2012!**

**Credit Union Internal
Auditor's Association**

**—Helping Credit Unions
Succeed—**

Credit Union Internal Auditors Association Southern Chapter Regional Training Session

Wednesday February 15, 2012

Morning Session

New Accounting and Disclosure Requirements for the Allowance for Loan Losses

Presented by

Mike Richards, CPA – Richards & Associates

Learn from a leading credit union industry expert about this important and timely topic.

New Regulations on IT Security and Emerging Technologies

Presented by

Francis Tam, Managing Director – Moss Adams Advisory Services
– Los Angeles Office

Bob Grill, Manager – Moss Adams Advisory Services – Sacramento Office
New technology risks have been introduced as a result of increased demand for services by provided to credit union members. There has been a reported increase in fraudulent activities that has caused a shift in the risk in the regulatory landscape. With the introduction of new technology comes increased risks and the regulators have taken notice. We will cover some of the new emerging technologies (e.g. Internet Banking, Social Media, Mobile Banking Trends) that have been affecting credit unions and their related risks.

Afternoon Session

Quality Assurance & Improvement Program: Audit Process vs. Program -The difference and why it matters!

Presented by

Brian E. Kruk, MBA, CIA, CISA, CCSA, CGAP - Honkamp Krueger & Co., P.C.
A Capabilities Maturity Model will be presented and discussed to emphasize the fact that the movement towards Best-In-Class in all areas covered by our Standards is a journey that requires planning, commitment and management support.

**Southern CA Training
CA Credit Union League
2855 E. Guasti Road, Suite 600, Ontario, CA
8:30AM to 3:35PM**

Members and Guests must RSVP for the Southern California training by emailing Sonia Donald at: sdonald@pmcu.org. **Check-in begins at 8:30am. Morning refreshments will be provided.**

Refund and Complaint Resolution Policy: For more information regarding administrative policies related to complaints and refunds, please contact our Regional Training Meeting Director, Sonia Donald at: sdonald@pmcu.com. All cancellation notices must be received at least 24 hours prior to the start of the Regional Training Meeting. **NO REFUNDS WILL BE GRANTED.** Guests may attend a future Regional Training Meeting within one year with the approval of the Regional Training Meeting Director.



Bob Grill, CISSP, CISA, CGEIT, CSSLP
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Bob Grill is a Manager with Moss Adams Advisory Services in the Sacramento Office. He has over eighteen years of experience in the areas of Internal Audit, Information Security, Management Consulting, and IT Governance. Prior to consulting, Bob served as the Information Security Officer for the HP California Medicaid Outsourcing contract and was a supervisor of IT Audits for a money center bank. Bob has spoken at many information security related conferences, and is an active participant IT audit and security associations. Bob holds a number of current certifications, including the Certified Information Systems Security Professional (CISSP), Certified Information Systems Auditor (CISA), Certified in the Governance of Enterprise IT (CGEIT), Certified Secure Software Lifecycle Professional (CSSLP) and holds SANS GIAC certifications.



Brian E. Kruk, MBA, CIA, CISA, CCSA, CGAP
Senior Director, Quality and Risk Services
Honkamp Krueger & Co., P.C.

<http://www.honkamp.com/888-556-0123>

Brian is a CIA, CISA, CCSA and CGAP plus an MBA with 17 years of progressive internal audit experience. He previously served as director of quality audit services for the Institute of Internal Auditors headquarters where his group was the driving force in the rollout of the quality assurance and improvement program concepts now required in Standards 1300 through 1322. This includes expertise in operational, financial and IT control environments, construction, joint ventures and vendor relationship contract auditing. He has as strong understanding of risk assessments, SOX and ERM processes, along with deep knowledge of project management and M&A due diligence techniques. His background includes the retail, oil and gas, manufacturing, mining, resort, real estate development, architectural design, not-for-profits and professional consulting industries.

Link to Bio: <http://www.honkamp.com/About-Us/Our-People/Brian-Kruk.aspx>



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Francis Tam is a Managing Director with Moss Adams Advisory Services in the Los Angeles Office. Francis leads information technology consulting for our Financial Institutions/ Services Group in the firm. Francis has 18 years of local, national, and international experience in the Information Technology disciplines of Information Systems and Data Networks with major computer systems and financial institutions. Specific experience includes: Information Technology general controls, GLBA risk assessment, information technology strategic planning and reviews, penetration vulnerability testing, firewall design and evaluation, e-commerce, internet related and electronic home banking, disaster recovery methodology design and implementation, data security, technical design, installation, and support of local and wide area data networks, office automation, network security, and information systems/network audits.



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Mike Richards manages the day to day operations of Richards & Associates. As part of his day to day activities he has introduced many new services, and is responsible for quality control of all professional services offered by the firm. Mike holds a Bachelor of Science, Business Administration from California State University, Los Angeles. He is a member of the California Society of Certificate Public Accountants and the National Association of Credit Union Supervisory and Audit Committees (NACUSAC). In addition, Mike has published articles on fraud prevention and other technical accounting issues in various credit union trade publications as well as making numerous presentations to credit union trade associations on topics of fraud prevention and other technical accounting issues.

Over Mike's career he has managed more than 2,500 credit union financial audits, facilitated annual planning sessions for credit unions, conducts financial literacy courses for credit union officials, and works with officials to turn around troubled credit unions as well as consults with credit unions on allowance for loan loss methodology, investigated, prepared and successfully settled numerous fidelity bond claims with CUNA Mutual Insurance Society. In addition, he has provided consulting services related to fraud investigations to various entities including: Federal Bureau of Investigation; Local law enforcement agencies and the National Credit Union Administration.