



ASSOCIATION OF  
**NEWS MEDIA  
INTERNAL AUDITORS**

# 38<sup>th</sup> EDUCATIONAL CONFERENCE

# New Orleans



**August 7 - 9, 2013**

## **INSIDE...**

Conference information – Speakers, topics, hotel registration, and activities  
Management roundtable – Information on the annual gathering of managers and directors  
Optional One Day Training – NMI presents Bryan Wood “Internal Audit Report Writing”  
About the NMI – Learn more about the organization and its focus on issues important to you



## A Message From the NMIA President



Dear Media Audit Professional:

I hope you will plan on joining us for the **38<sup>th</sup> Annual NMIA Educational Conference on August 7 - 9, 2013 in New Orleans**. Whether you are an experienced veteran or a new auditor to our industry, this conference provides an excellent opportunity to network with fellow professionals, share best practices, and enhance your ability to add value in your organization. The NMIA is the only industry-specific professional organization targeted to our industry.

Since the 1970's, auditors from leading news media companies such as Belo, AH Belo, Hearst, McClatchy, The New York Times Company, Media General, Scripps, Tribune, CNHI, Meredith, and the Washington Post have regularly participated in the NMIA's Annual Conference in a desire to maintain innovative and progressive internal audit departments. In 2012, Mike Sears did a great job delivering an outstanding educational and informative NMIA Annual Conference in Las Vegas. I want to assure you that the Board of Directors is committed to maintaining this standard of excellence in providing our 38<sup>th</sup> Educational Conference.

The NMIA consists of audit professionals and managers employed or engaged by organizations in the news media industry. The goal of the NMIA is to further the professional development of its members by creating a forum for the exchange of ideas. Specifically, this goal is achieved through:

- Our annual educational conference at which members learn about and discuss issues relevant to the publishing, broadcast, cable, and other media industries;
- An association which allows members the opportunity to benchmark and share ideas about news media auditing throughout the year;
- A membership directory listing valuable professional contacts and information about member companies; and
- A semi-annual roundtable meeting of audit managers and directors where audit management ideas are shared.

NMIA conferences are very cost effective and provide continuing education credit for CPAs and other professional designations. The 2013 conference in New Orleans continues the tradition of providing excellent speakers in an attractive and economical location. Our Board has identified an exciting array of topics specific to our industry, as well as some of the most relevant issues faced by today's internal audit professionals, and is bringing in some of the very best speakers and presenters.

This year's topics include continuous auditing, enterprise risk management, IT security, fraud detection and prevention, and much more. The day prior to the start of the conference (August 6<sup>th</sup>, 2013), there will be a Management Roundtable event for audit managers and directors, as well as a day-long training event – taught by Brian Wood covering "Internal Audit Report Writing" for all levels.

Please take some time to review the conference brochure to get a feel for the topics and activities planned in New Orleans this year. We hope to see you there!

Graham D. Sheen  
President, NMIA  
IT Audit Manager, Corporate Internal Audit  
The New York Times Company



# About the Conference

<b>WHEN</b>	August 7 - 9, 2013* ( <i>begins at 8:00am on Wednesday and ends at noon on Friday</i> )
<b>WHERE</b>	Bourbon Orleans Hotel – <a href="http://www.bourbonorleans.com">www.bourbonorleans.com</a> 717 Orleans St., New Orleans, LA 70116
<b>COST</b>	\$560*/members & \$660*/non-members – payment by credit card (via PayPal at <a href="http://www.nmianews.org">www.nmianews.org</a> )
<b>INCLUDES</b>	All conference sessions Welcome reception with hors d'oeuvres (Wednesday Night) Breakfast (Wednesday, Thursday, and Friday) Lunch (Wednesday and Thursday)
<b>RESERVATIONS</b>	Call the Bourbon Orleans Hotel at 866-513-9744, asking for “In-House Reservations” and requesting the <b>NMIA Group Block</b> . Please make your hotel reservation by <u>Monday, July 8, 2013</u> to be guaranteed our special conference rate. To make reservations online follow the link on our website at <a href="http://www.nmianews.org">www.nmianews.org</a> . In either case make sure you specify that you are with the NMIA - Annual Educational Conference.
<b>HOTEL RATES</b>	\$119.00/night, single and double occupancy (plus tax). For those who wish to come to New Orleans early, the negotiated conference rate will apply the Sunday before the conference dates (subject to availability).
<b>TRANSPORTATION</b>	The hotel is located 12 miles/30 minutes from Armstrong International Airport (MSY). Transportation is provided by Airport Shuttle, Inc. or taxi. The current 2013 shuttle cost is \$20.00 per person, one way. 2013 taxi cost is \$33.00 for 1-2 people.
<b>CPE CREDITS</b>	A maximum of 17* CPE credits. Certificates will be mailed out to participants after the conference.

\* See following page for information related to the optional Tuesday session (Management Roundtable / Staff Training).



## Internal Audit Report Writing / Management Roundtable

Tuesday, August 6, 2013

### **NMIA Presents**

Internal Audit Report Writing  
Taught by Bryan L Wood, CPA

***Communication, with positive buy-in, is an essential skill for auditors at all levels, and high-quality audit reports are a key communication tool. This course for auditors in all sectors and at all levels will provide learning as to what goes into an effective audit observation and how to organize reports that meet professional standards, elicit management action, and communicate crucial messages to executives and board-level readers. This one-day course will be a hands-on course focusing on the organization and structure of audit reports, and will include specific writing exercises for self-evaluation.***

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**When:** Full day session on Tuesday, August 6 – the day prior to the general conference

**Where:** Bourbon Orleans Hotel – New Orleans, LA

**Price:** \$400 for first attendee from a company and \$300 for each additional attendee.

**Includes:** Breakfast and Lunch on Tuesday, August 6

**CPE:** 7 CPE credits. Certificates will be mailed to the participants after the conference.

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### **NMIA Audit Management Roundtable**

Once again, the NMIA is hosting an Audit Management Roundtable. Please note that suggestions for topics will be solicited at a later date once participants are confirmed for this year's forum.

Topics from prior roundtables have included:

- *How are companies auditing Internet revenue?*
- *What is changing in your audits of circulation?*
- *What high-impact audits have you completed/planning for?*
- *Changes resulting from AS5 & SEC guidance.*
- *Structure of management's assessments for SOX (302, 404) - audit's role.*
- *Reliance on automated controls/related testing.*
- *How integrated are your IT and Finance audit teams?*
- *What are you doing for PCI Compliance?*
- *What is management and the Audit Committee most concerned about this year?*
- *Do you rate audit reports (and/or issues in the audits) and if so, what ratings do you use?*
- *Employee retention: bonuses, perks, things that have worked well for your group.*

Each company should plan on sending at least one or two of their management level employees to the roundtable. The more companies that participate, the more knowledge we can all share together.

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**When:** Full day session on Tuesday, August 6 – the day prior to the general conference

**Where:** Bourbon Orleans Hotel – New Orleans, LA

**Price:** \$200 per person (payment by credit card)

**Includes:** Breakfast and Lunch on Tuesday, August 6

**Level:** For all levels of Internal Audit Management

**CPE:** 7 CPE credits. Certificates will be mailed to the participants after the conference.

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# Conference Speakers and Topics

Wednesday, August 7, 2013

<p><b>Opening Keynote: Leadership Essentials in a Disruptive World</b></p> <p><b>Julio Melara – President, Time for Action, Inc. and Publisher of 225 Magazine</b></p> <p><b>Objective:</b> In this session you'll learn some keys to effective leadership. Discover how passion, persistence and imagination will help you get results. Think weird and learn how to thrive in a disruptive age.</p>	<p><b>Time: 8:00 am</b></p>
<p><b>Internal Audit's Role in ERM - An Overview of the Value of ERM and How Internal Audit Can Provide More Value</b></p> <p><b>Danny Goldberg – Partner, Professional Development, Sunera</b></p> <p><b>Objectives:</b> What is internal audit's role in ERM? Internal auditors are taking more prominent roles in the Enterprise Risk Management process; this course will walk attendees through the role auditors should play in ERM, pitfalls to watch out for and how we can assist in optimizing this process. Topics to be covered, include:</p> <ul style="list-style-type: none"> <li>• Learn what is ERM and what role can Internal Audit play</li> <li>• What pitfalls Auditors should watch for in the ERM process</li> <li>• Learn how the ERM connects to the ARA and other risk assessments</li> </ul>	<p><b>Time: 9:45 am</b></p>
<p><b>Business technology Controls to Cover During Financial and Operational Audits</b></p> <p><b>Bryan L Wood, CPA</b></p> <p><b>Objectives:</b> This presentation will inform the financial and operational auditor of the types of technological controls that are vital to consider in planning an audit. It will assist non-IT auditors in gaining an understanding of the essential areas of technological controls.</p>	<p><b>Time: 10:45 am</b></p>
<p><b>Data Analytics and Continuous Controls Monitoring</b></p> <p><b>Shawn Hendry – Partner, Sunera Canada ULC</b></p> <p><b>Objectives:</b> Gain an understanding of the different types of Data Analytics approaches and the benefits of using Data Analytics to roll out a mature Continuous Auditing / Control Monitoring solution. Discussions will be made surrounding the benefits of automating Data Analytics tests / scripts and where it can be applied. Further, an outline of Sunera's approach using ACL to develop a mature Continuous Controls Monitoring solution will be discussed. There will be examples of different tests / scripts that should be used to look at different business process and other Data Analytic opportunities.</p>	<p><b>Time: 1:30 pm</b></p>
<p><b>Developing a Cutting-Edge Continuous Auditing Function</b></p> <p><b>Bryan L Wood, CPA</b></p> <p><b>Objectives:</b> What is continuous auditing? Can it really be done? If it can be done, how do you do it? These are the questions that will be answered in this presentation. It will involve an open discussion about ways to save the auditor time and get results by using this practice.</p>	<p><b>Time: 2:30 pm</b></p>
<p><b>Corporate Internal Investigations</b></p> <p><b>Larry A. Rosipajla – Forensic Alliance, LLC</b></p> <p><b>Objectives:</b> The best of intentions will not suffice as a legal defense. Terms such as defamation, slander, or libel are generally not issues that auditors address, but internal auditors are routinely being called upon to assist in the conduct of internal investigations without the benefit of legal or forensic training. Considering this oversight, are companies actually putting themselves at greater risk for litigation and penalties? "Without a clear-cut strategy, the corporation may actually do more harm than good by conducting an investigation. A haphazard or half-hearted investigation may not be sufficient for management to fulfill its duty of care.</p>	<p><b>Time: 3:45 pm</b></p>



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# Conference Speakers and Topics

Thursday, August 8, 2013

## **Social Media Concerns for Internal Audit and Compliance - An Overview of the Varying Social Media Platforms and What Companies Should be Concerned With**

**Time: 8:00 am**

### **Danny Goldberg – Partner, Professional Development, Sunera**

**Objectives:** Understanding Social Media is about communicating the right way. We are beginning to communicate more through electronic means than face to face. Talking on a phone has been replaced more and more with SMS. Social media channels are becoming the main form of communication and your participants will realize how Social media and the Workplace can work together. What do companies need to do to protect against social media and how can internal audit help? What should be the concerns of IT? Topics to be covered, include:

- Learn different ways social media is used and altered
- Build and maintain a social media policy, internal and external
- Establishing rules for the social media the company posts
- Discover the benefits and pitfalls of using social media
- Audit's Role in Social Media
- IT's Highest Risk Areas Regarding Social Media

## **Enhancing your Professional Skepticism**

**Time: 9:00 am**

### **Bruce Dorris, J.D., CFE, CPA, CVA, Vice President and Program Director, Association of Certified Fraud Examiners (ACFE)**

**Objectives:** Exercising professional skepticism is a necessary part of an auditor's job, and especially so when it comes to detecting fraud. But what kinds of questions does a questioning mind ask to identify a fraud perpetrator's trail? And how does a mind-set of professional skepticism translate into fraud-finding action? This session will teach auditors how to think like a fraudster to enhance their professional skepticism and improve their ability to uncover fraudulent activity during their audit engagements.

## **High Impact Auditing: 5 Practices that Pay**

**Time: 10:15 am**

### **John Hall, Founder and President, Hall Consulting, Inc.**

**Objectives:** Every day, the expectations placed on professional auditors are on the rise. As a result, we all find ourselves in a constant state of "catching up" in order to meet the needs of management, directors, other clients and even ourselves. This session will outline five proven "how-to" ideas that can dramatically increase the daily effectiveness and perceived value of the individual auditor and the audit team. Topics to be covered, include:

- How Auditing on Purpose sells audit ideas
- Value driven audit planning techniques
- Using ROI and Key Result Indicators to state audit ideas in terms important to managers
- How to adjust personal behavior to increase effectiveness
- Helping managers become heroes – while they do what we need them to do!

## **News Media Accounting and Financial Reporting Update**

**Time: 11:15 am**

### **Vlasta Moravkova – Partner, Assurance Services, Ernst & Young LLP**

**Objectives:** An overview of the FASB and SEC recent developments including an update on FASB and IASB joint projects relating to revenue recognition, lease accounting and financial instruments accounting.

## **P-Card Fraud**

**Time: 1:30 pm**

### **Larry A. Rosipajla – Forensic Alliance, LLC**

**Objectives:** P-cards can be a valuable addition to any organization by reducing the number of transactions your accounts payable staff must process and by expediting urgent repairs and purchases. However, if your company uses p-cards, it is extremely important to have adequate controls, both preventive and detective, in place. Even with the best controls in place, you can be sure that someone will try to take advantage of the privilege and use the p-card for his or her

<p>personal gain. Therefore, when a misuse occurs, you need to be prepared to investigate it professionally by having the right team and policies in place to facilitate the investigation.</p>	
<p><b>Selling Audit Ideas &amp; Getting Managers to Act</b></p> <p><b>John Hall, Founder and President, Hall Consulting, Inc.</b></p> <p><b>Objectives:</b> This session will explore why people don't take action in response to your ideas. It will offer helpful suggestions on moving managers – and auditors! – from non-action to pro-action. Topics to be covered, include:</p> <ul style="list-style-type: none"> <li>• Establishing rapport – fine art or proven science</li> <li>• How Auditing on Purpose sells audit ideas</li> <li>• ROI and Key Result Indicators: putting audit ideas in terms important to “them”</li> <li>• Helping managers become heroes – while they do what we need them to do!</li> <li>• Things we do as auditors to shoot ourselves in both feet simultaneously</li> <li>• Staying away from Enhancing Internal Control as justification for change</li> </ul>	<p><b>Time: 2:30 pm</b></p>
<p><b>Risk-Based Testing of ITGC's</b></p> <p><b>Shawn Hendry – Partner, Sunera Canada ULC</b></p> <p><b>Objectives:</b> Technology is playing a greater and greater role in compliance today. The proliferation of IT and the emergence of IT specific regulations have introduced more complex risks and compliance challenges. This session will discuss the process of using a Top-Down Risk-Based approach to direct an organizations approach to Information Technology General Controls (ITGC's) and various frameworks that may be implemented to manage an organizations compliance program.</p>	<p><b>Time: 3:45 pm</b></p>



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# Conference Speakers and Topics

Friday, August 9, 2013

## “RUN, HIDE, FIGHT”

Time: 8:00 am – 10:00 am

**Corporal C.S. Johnson - Corporal C.S. Johnson - Special Operations Division, Homeland Security Coordinator, Hazardous Devices Technician, Homeland Security Region IV Dive Rescue Specialist**

**Arnaldo Mercado - Special Agent (Alabama Department of Homeland Security)**

**Objective:** Learn about the appropriate responses to an active shooter situation in your workplace or public environment. Quickly determine the most reasonable way to protect your own life. Customers and clients are likely to follow the lead of employees and managers during an active shooter situation.

## Annual Business Meeting

Time: 10:30 am

The annual business meeting is held at the educational conference each year and is intended to keep the membership abreast of changes in the organization and to elect new members to the board of directors. The success of the NMIA is dependent on individuals on the board of directors who plan the educational conference every year. Without the commitment and effort of these individuals, there would not be a conference serving the needs of the news media auditor. If you are interested in participating on the board of directors, please contact a current board member.

Past Chairman	Tim McGuire, MediaNews Group	(515) 284-3653
Past Chairman	David Ellis, Tribune Company	(303) 954-6403
Chairman	Michael Sears, The Hearst Corporation	(704) 348-8387
President	Graham Sheen, The New York Times Company	(212) 556-3793
Vice-President	Chuck Kocian, Belo Corp.	(214) 977-6608
Treasurer	Scott Bauer, The E.W. Scripps Company	(513) 977-3959
Secretary	Jill Kaner, Tribune Company	(312) 222-4313
Director	Chris Cleghorn, Community Newspaper Holdings	(205) 298-7513
Director	Nick Stanfill, Community Newspaper Holdings	(334) 663-2959
Director	Beatrice Njuguna, A.H. Belo	(214) 977-6806
Director	Jan Hartsell, Raycom Media	(334) 206-1418
Director	David Baldwin, The Hearst Corporation	(828) 348-8548
Director	James Gleich, Meredith	(515) 284-3768

The Board of Directors for the 2013-2014 year will be announced at the conference.

### ABOUT THE MEMBERSHIP

The annual membership fee is \$30 (\$32 if paying by PayPal). The NMIA's year is from October 1 through September 30. Dues paid during the present membership drive relate to the year October 2012 through September 2013, and would include membership during this year's conference. If you have any questions regarding membership, please call Scott Bauer at (513) 977-3959 or send an email to [scott.bauer@scripps.com](mailto:scott.bauer@scripps.com).



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# ACCOMMODATIONS

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## New Orleans



**Bourbon Orleans Hotel** - Our French Quarter hotel is located just steps from Bourbon and Royal Streets and Jackson Square. Our guest rooms and suites overlook our stunning French Quarter courtyard, featuring a large heated saltwater pool, or our picturesque French Quarter surroundings.

The Bourbon Orleans is providing traditional guest rooms at a rate of \$119 (plus tax) per night for attendees to the NMIA.

To make reservations, find the link online at the NMIA web site, [www.nmianews.org](http://www.nmianews.org).

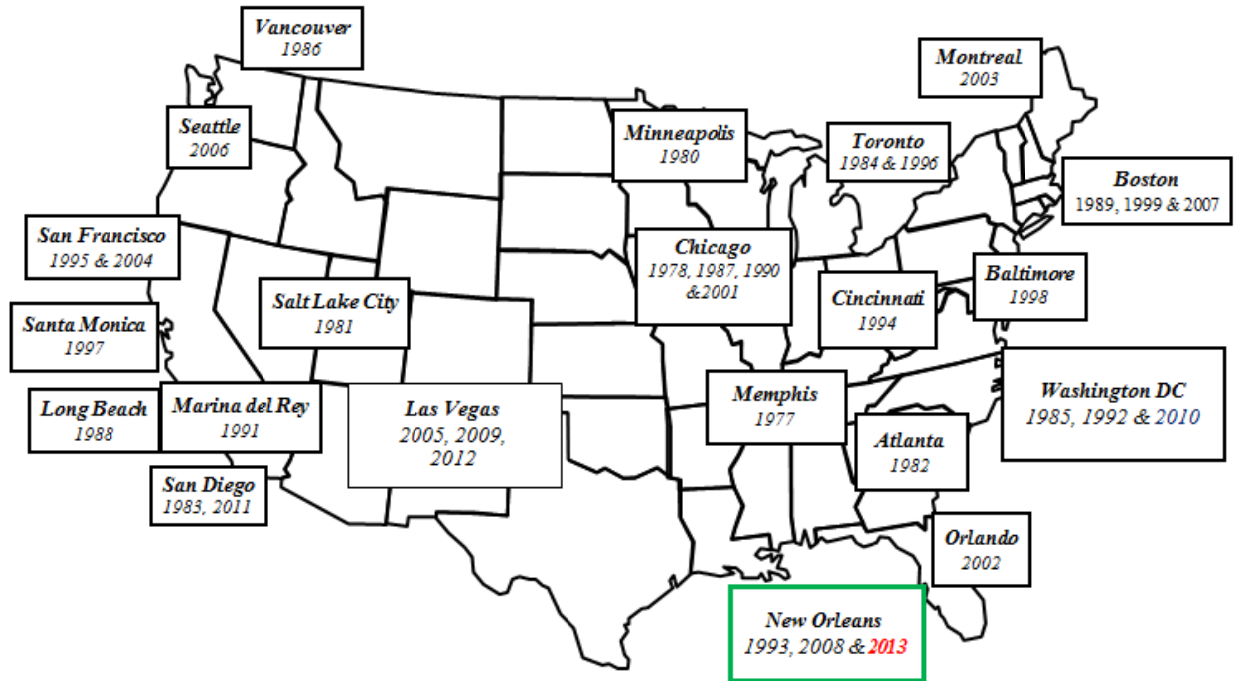




[www.nmianews.org](http://www.nmianews.org)

# *We've been around!*

## *Conference Sites*



**JOIN US IN New Orleans FOR THE  
38<sup>th</sup> NMIA EDUCATIONAL CONFERENCE**  
[www.nmianews.org](http://www.nmianews.org)