



Performing Quality Government Auditing in Virginia

**Message from the VLGAA President, Mike Westfall**

Dear Fellow Members,

As we wrap up another fiscal year and head into a summer of year-end work and hopefully vacations and family time as well, I want to thank you for the opportunity to serve as the VLGAA President for 2013. I also want to thank the officers and committee chairs for their continued dedication and commitment.

For those of you who were not able to attend the Spring Conference in Virginia Beach, you missed an excellent day of networking and high quality training in a beautiful setting on the oceanfront. Additional information about the conference is included in this Newsletter. A big thank you to Virginia Beach City Auditor Lyndon Remias and his office for coordinating this event.

Another opportunity to join your fellow members in learning and networking is just a few short months away. The Fall Conference will be hosted by Chesterfield County. It will be held on September 27, 2013 at the Sheraton – Richmond Park South. Details are available on the VLGAA website, and I look forward to seeing everyone there. Thank you to Chesterfield County Staff Auditor Cathy Peppers for organizing this function.

I would also like to take this opportunity to congratulate Mike Taylor who was named Hanover County Director of Internal Audit, and welcome him back to the VLGAA!

If you have any updates, suggestions, or questions about your VLGAA, please contact me so we can continue to improve and benefit you as our members! Have a great summer!

VLGAA Officers

**President**  
Mike Westfall

**Vice President**  
Terrie Pyeatt

**Secretary**  
Sharlene Wrenn

**Treasurer**  
Amarilis M. Hernandez

**At-Large Member**  
Tony Markun

Committee Chairs

**Audit Committee**  
Chris Pietsch

**By-Laws Committee**  
Tony Markun

**Membership Committee**  
Deborah Eggleston

**Newsletter Committee**  
Lyndon Remias

**Nominating Committee**  
Lyndon Remias

**Website Committee**  
Sherry Ariail

**Tip for the Summer**



Keep abreast of what's happening in other cities around the nation by setting up a Google Alert with the keyword:

**city auditor**

Sign up at:  
[www.google.com/alerts](http://www.google.com/alerts)

**Save the Date!**

**Fall VLGAA  
Conference**

**September 27, 2013**



President Mike Westfall provides the opening remarks at the 2013 Spring VLGAA Conference

# Catch the Wave to the Hottest Auditing Topics Virginia Beach, VA

# 2013



## VLGAA SPRING CONFERENCE HIGHLIGHTS

**1** **Carole Buncher**, the President of Carole Buncher Consulting, lectures on how to add value to audits with specific audit objectives and programs.

**2** **Joe Freiburger**, Director at SC&H Group LLC teams with Dennis Fitzgerald to give an excellent presentation on 10 emerging audit areas for their 2013 Internal Audit Plan. They also discuss their Best in Class Strategy.

**3** **Terrie Pyeatt**, VLGAA Vice President takes time between breaks to talk to other VLGAA members and presenters.

**4** **Trish Donahue**, Financial Analyst from the City of Virginia Beach, talks about auditing energy and how it has benefited the city.

**5** **Mike Taylor**, Director of Internal Audit in Hanover County, Virginia gives a moving speech on the challenges he faced in his time in Stockton California and how internal auditors as a whole face challenges of being independent and objective.

**6** Congratulations to **Mike Helmke** the winner of a brand new iPad 2.

# VLGAA welcomes our newest members!

Bernie Jordan, Hanover County Internal Auditor III  
Lt. Matt Sasser, City of Richmond Police Department  
Andrea Philyaw, Loudoun County Public Schools Financial Services  
Coordinator

Michael Jackson, City of Richmond Senior Auditor  
Tracy Holden, City of Richmond Executive Assistant  
Ronald Hayes, City of Richmond Lead Auditor  
Stuart Grifel, City of Richmond Lead Auditor  
Adriane Fisher, City of Chesapeake Audit Technician  
Robert Snyder, City of Alexandria Internal Auditor III

## Happy Auditing



# Top Ten Auditing Tips

1. **Auditing is never about trust or the lack thereof.** If you don't trust your employees you're not auditing, you're investigating. If management doesn't trust the employees then the employees should likely be replaced. Lacking trust it will be difficult to lead the organization to success.
2. **The primary role of an auditor is to measure and report on risk to the business and business objectives.** If an auditor loses sight of his actual role it can lead to misleading findings. Management, and therefore auditors, must always keep their eyes on the prize.
3. **A secondary objective is to reduce risk by raising the awareness of, at a minimum, management.** With awesome power comes awesome responsibility. Management asks us to tell them how the business is operating. If we fail to inform them in an effective way then we fail in our responsibility to the business.
4. **Never try to go toe-to-toe with a System Administrator on technical issues.** There's a reason they're the administrator and you're the auditor.
5. **Auditing is never about catching people doing things wrong.** In fact, the best feeling as an auditor is to include commentary on some of the very right things that are going on in a business!
6. **Communication is the most critical skill for an auditor; many times we are simply translating things that management has already heard into words that they understand.** In fact, as an auditor work with technical staff he may forge relationships by choosing to adopt existing staff supported recommendations for his own audit report.
7. **Always present recommendations in the framework of the currency of the organization.** If the business cares most about money, use dollars. Don't assume, however, that money is always the most motivating factor for management.
8. **Trying to find everything is often a mistake.** Working with too large a scope can lead to a report that causes despair rather than increased security.
9. **Never make promises.** Sometimes auditors discover truly gifted individuals who seem to be overlooked within the organization. While personal commendation is never bad, promising to tell management how wonderful the employee is can lead to dissatisfaction and turnover.
10. **Never take it personally.** Despite every effort auditors will sometimes face individuals who cannot separate business matters from personal matters. Worse, auditors will sometimes have to become the referee between business units or even individuals. Never let them see you sweat. Remember, it's only business.

## Treasurer's Report

VLGAA Treasurer  
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 Richmond, VA 23219  
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 FAX 804-646-2230  
 Amaris.hernandez@richmondgov.com

June 14, 2013

RE: Treasurer's Report

Dear VLGAA Board and Members:

Please find below a schedule of receipts, disbursements, and cash balances as of  
*May 31, 2013*

<b>Transaction Summary</b>		
<b>Beginning Balance</b>	<b>5/1/13</b>	<b>\$ 18,027.92</b>
<b>Receipts</b>		<b>380.43</b>
<b>Disbursements</b>		<b>5,323.63</b>
<b>Ending Balance</b>	<b>5/31/13</b>	<b>\$13,084.72</b>

<b>Bank Account Balances</b>	
<b>Business Performance Savings</b>	<b>\$ 10,095.01</b>
<b>Essential Business Checking</b>	<b>2,989.71</b>
<b>Ending Balance</b>	<b>5/31/13</b>
	<b>\$ 13,084.72</b>

Itemized breakdown of revenues and expenses for the month of May 2013:

- Conference registration                    \$380.00
- Interest earned                                    .43
- Refund – Stafford County                    (155.00)
- SCC Annual Registration                    (26.00)
- VA Beach Conference exp.                (4,997.88)
- Gift Cards for Committee Chairs        (144.75)

Please note that C-Vent registration revenues have not been received yet. However, the conference expenses have been paid.

Please let me know if you have questions or need any additional information.

Respectfully submitted,

*Lily Hernandez*

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