

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

November 2020  
Volume 19



## President's Message

Greetings Members:

It is hard to believe Thanksgiving is around the corner and that 2020 is nearly over—the year we will never forget! My term formally ends next month so this will be my last newsletter message. I am officially turning over the reins to Cheryl, but agreed to stay on as the Past President to help support the board as they continue to maneuver through these unchartered times. It has truly been a pleasure to work with such a talented and hardworking group of audit professionals who volunteer their time to provide high quality training to you.

I hope you all have a nice, safe holiday and count your many blessings.

Sincerely,

*Jennifer*



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### CASA Team

- Jennifer Whitaker  
President
- Jodi Epperson  
Vice President
- Laura Langston  
Treasurer
- Leanna Sinibaldi  
Secretary
- Shanah McKnight  
Executive Director
- Chris Prasad  
Training Coordinator
- Mary Camacho  
Peer Review
- Lisa Negri  
Peer Review
- Cheryl McCormick  
Finance Representative
- Roberto Zavala  
Immediate Past  
President



## A Message from CASA's New President

Happy Holidays!

I am excited to join the CASA Board as President beginning January 2021. I am a Certified Public Accountant, and currently serve as the Chief of Audits at the Office of State Audits and Evaluations within the California Department of Finance, where I have worked for the past 25 years. During my tenure with Finance, I regularly attended CASA's quarterly breakfast meetings and various training courses offered. I spent the last several months observing the Board meetings and becoming familiar with the opportunities and challenges it faces. I am fortunate to join such a talented and hardworking group of audit professionals. As we navigate these uncertain times, I look forward to working with the Board to continue bringing you quality information and training.

Sincerely,

*Cheryl*

## Congratulations Roberto Zavala!!!

After 33 plus years, Roberto Zavala will be trading in the #2 pencil and the 10 key calculator for hiking boots and golf clubs. Roberto was the president of CASA for over a decade and has been serving as our Past President advisor.

**We will miss you Roberto!**





## **CASA Peer Review Program has Peer Reviewer Opportunities!**

**Would you like to be a member of a  
peer review team to gain valuable  
and relevant experiences?**

CASA is currently seeking peer review volunteers for the 2021 Peer Review season to participate in peer reviews of various government agencies.

As a peer reviewer, you will gain valuable experience and great insight into the best practices of the auditing field. You will also learn practical ideas about how to improve your audit organization's quality control practices.

Desirable volunteers will have at least 1 year of experience reviewing other working papers and or experience with the audit unit's quality monitoring process. Participation by Management and licensed professionals (CPA, CIA, etc.) is highly desired.

If you are interested in volunteering or having someone from your staff volunteer, please send an e-mail to CASA's Peer Review Coordinators at: [mary.camacho@dof.ca.gov](mailto:mary.camacho@dof.ca.gov) or [lisa.negri@energy.ca.gov](mailto:lisa.negri@energy.ca.gov).

### **CONTACT INFO**

Got questions?  
Contact us via email at

**[CASAuditors@gmail.com](mailto:CASAuditors@gmail.com)**

or call us at

**(916) 633-1CPE (1273)**

### **MEMBERSHIP**

**Membership is open to all auditors,  
accountants, and state employees.**

**No membership fees!**

## LOCATION TO BE DETERMINED

(The location for this course will be determined at a later date. If it is feasible, it will be held in person at the Hilton Arden West on Monday, 8:30 to 4:30 pm. If not, it will be held online via Zoom on Monday and Tuesday, 8:30am to 12:30pm each day)

### **REGULATORY REVIEW AND ETHICS FOR CALIFORNIA ACCOUNTING AND AUDITING PROFESSIONALS**

Instructor: Charles Hestor

**Monday, January 11, 2020, 8:30am-4:30pm or**

**Monday & Tuesday, January 11 & 12, 2020, 8:30am-12:30pm**

Ethics is a cornerstone in every profession, especially for Certified Public Accountants. The public, and employers, place a significant trust in CPAs and there is inherent in that trust, the expectation that a CPA will know and understand the legal and ethical standard that apply. However, those standards are of an ever-increasing complex order and lack of understanding the ethical and legal standards can expose a CPA to risk of breach in compliance or even malpractice. This course is designed to provide CPAs with critical guidance and updated information on the current standards.

A portion of this course is designed to meet the California Board of Accountancy's requirement for two-hour of Regulatory Review. This session, approved by the Board of Accountancy and entitled *Conduct and Ethics Requirements for California Accounting and Auditing Professionals*, will provide a review that is specific to the practice of public accountancy in California, the current California Accountancy Act, and California Board of Accountancy regulations. The session will also cover historic and recent disciplinary actions taken by the California Board including highlights where the conduct of the licensee led to the discipline.

A separate portion of the course is designed to meet the four-hour ethics education requirement of the California Board of Accountancy. The ethics content includes a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting professional; and business ethics, ethical sensitivity, and consumer expectations.

The final separate two-hour portion of the course is designed to provide government auditors, accountants, and fraud specialists and/or forensic accountants, with the critical guidance and updated information on their current standards.

## LOCATION TO BE DETERMINED

(The location for this course will be determined at a later date. If it is feasible, it will be held in person at the Hilton Arden West on Monday, 8:30 to 4:30 pm. If not, it will be held online via Zoom on Monday and Tuesday, 8:30am to 12:30pm each day)

## **FRAUD AUDITING FOR INTERNAL AUDITORS**

Instructor: GoldSRD

**Monday, February 8, 2020, 8:30am-4:30pm or**

**Monday & Tuesday, February 8 & 9, 2020, 8:30am-12:30pm**

All auditors should have basic fraud knowledge to meet their obligation as an auditor. In this course, attendees will focus on the basics of fraud auditing, including monitoring activities, understanding the nature of fraud and how it occurs, internal audit's role in detecting fraud and fraud red flags.

**Who should attend:** Auditors who want the basics of fraud training to apply to their audit approach immediately.

## CASA

Committed to providing training in auditing techniques and approaches.





## ARE YOU HIRING?

CONTACT CASA AND WE WILL SHARE YOUR JOB POSTING WITH OUR MEMBERS BY:

- 1) EMAIL BLAST TO OUR MEMBERSHIP LIST
- 2) POST IN OUR BI-MONTHLY NEWSLETTER

YOU CAN ALSO VISIT CASA'S EMPLOYMENT OPPORTUNITY PAGE AT:

[WWW.CASA1.ORG/EMPLOYMENT](http://WWW.CASA1.ORG/EMPLOYMENT)

### CEA C—CHIEF INTERNAL AUDITOR PUBLIC UTILITIES COMMISSION

**FINAL FILING DATE: 12/9/2020**

Reporting to the Commissioners and under the general direction of the President, the incumbent serves as the California Public Utilities Commission's (CPUC) Chief Internal Auditor and is responsible for planning, organizing and directing the activities of the department's Office of Internal Audit Services (IAS), including, but not limited to: internal control (fiscal and management), information technology, and operational and financial audits. The incumbent works directly with the Commission's Audit Committee comprised of the President and one other Commissioner.

The CPUC regulates services and utilities, protects consumers, safeguards the environment, and assures Californians' access to safe and reliable utility infrastructure and services. The essential services regulated include electric, natural gas, telecommunications, water, railroad, rail transit, and passenger transportation companies.

For more information, please visit [www.calcareers.ca.gov](http://www.calcareers.ca.gov)

RECRUITMENT

## **INVESTIGATIVE ADITOR IV (SPECIALIST)**

### **DEPARTMENT OF JUSTICE**

**FINAL FILING DATE: 12/8/2020**

The Investigative Auditor provides a range of forensic auditing in complex, multi-jurisdictional criminal cases handled by the Fraud and Special Prosecutions Section, including various forms of fraud, public integrity, human trafficking, and underground economy matters. Using professional principles and discipline of forensic accounting reconstructs financial transactions; reads and interprets financial records to determine the source and application of funds from illegal activity; reviews evidence in criminal cases; inputs financial data; interviews witnesses; prepares reports, spreadsheets and summaries; advises prosecutors and investigators on accounting matters; assists in formulating financial investigations; drafts search warrants for financial records; assists in preparing search warrants, court orders, and subpoenas for asset forfeiture, restitution, and other purposes.

## **SENIOR AUDITOR**

### **COUNTY OF SACRAMENTO**

**FINAL FILING DATE: 12/7/2020**

Under general supervision, leads, plans, schedules and oversees the work of Auditors while performing the same and/or more difficult and sensitive County-wide audit and attest duties as those being led; ensures completion of tasks in accordance with established policies and procedures; communicates policies, procedures and job expectations; and provides training to staff.

**For more information, please visit [www.saccountyjobs.net](http://www.saccountyjobs.net)**

RECRUITMENT





## COFFEE WITH CASA

Our first Coffee with CASA was a success so we are working on bringing you more of these events. We are also exploring the option of providing CPE opportunities for future Coffee with CASA events. Stay tuned!

## JUST FOR FUN

### CALIFORNIA FALL

H	A	R	V	E	S	T	E	U	C	R	E	R	I
L	L	L	A	B	T	O	O	F	R	A	R	G	U
E	S	D	R	U	O	G	B	U	M	E	R	M	V
Q	T	A	H	H	S	A	U	A	I	E	L	Q	E
U	S	E	V	A	E	L	G	N	I	L	L	A	F
I	R	S	R	Q	F	O	L	I	A	G	E	E	S
N	L	A	P	P	L	E	C	I	D	E	R	A	N
O	G	I	O	N	M	U	T	U	A	R	N	E	I
X	T	A	C	O	R	N	S	T	A	L	K	E	K
S	E	I	R	R	E	B	N	A	R	C	E	I	P
N	C	G	S	C	A	R	E	C	R	O	W	S	M
S	Y	E	K	R	U	T	U	R	R	A	Y	L	U
H	R	L	C	H	E	S	T	N	U	T	S	R	P
T	H	A	Y	S	T	A	C	K	S	F	T	O	V

FALLING LEAVES  
TURKEYS  
CORNSTALK  
CRANBERRIES  
GOURDS  
AUTUMN  
HARVEST  
APPLE CIDER  
EQUINOX  
FOOTBALL  
HAYSTACKS  
FOLIAGE  
SCARECROWS  
PUMPKINS  
CHESTNUTS