Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Doing business as
ISACA

Number and street (or P O box if mail is not delivered to street address) Room/suite
3701 ALGONQUIN ROAD STE 1010

City or town, state or province, country, and ZIP or foreign postal code
ROLLING MEADOWS, IL 60008

D Employer identification number
23-7067291

E Telephone number
(847) 253-1545

G Gross receipts $ 64,152,009

F Name and address of principal officer
MATT LOEB
3701 ALGONQUIN ROAD STE 1010
ROLLING MEADOWS, IL 60008

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 2504

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW ISACA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1969 **M** State of legal domicile IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
THE PRIMARY PURPOSE OF THE ASSOCIATION IS TO PROMOTE THE EDUCATION OF (SEE SCHEDULE O) INDIVIDUALS IN INFORMATION SYSTEMS AUDIT AND CONTROL, CYBERSECURITY AND RELATED TOPICS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	148
6	Total number of volunteers (estimate if necessary)	6	768
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	308,358
b	Net unrelated business taxable income from Form 990-T, line 34	7b	164,776

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	18,821,248	19,618,899
	9	Program service revenue (Part VIII, line 2g)	20,530,943	22,414,875
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,310,481	3,041,102
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,167,595	5,118,253
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	46,830,267	50,193,129
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	10,200	70,850
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	18,743,329	20,885,899
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	23,708,522	27,573,679
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	42,462,051	48,530,428
	19	Revenue less expenses Subtract line 18 from line 12	4,368,216	1,662,701

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	90,537,977	94,075,795
	21	Total liabilities (Part X, line 26)	19,524,870	22,205,735
	22	Net assets or fund balances Subtract line 21 from line 20	71,013,107	71,870,060

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** 2015-05-08
Signature of officer Date

ROBERT A MICEK CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
THOMAS LANNING	THOMAS LANNING			P00851654

Firm's name ▶ COHNREZNICK LLP
Firm's EIN ▶ 22-1478099
Firm's address ▶ 4 BECKER FARM ROAD
ROSELAND, NJ 07068
Phone no (973) 228-3500

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . ☑

1 Briefly describe the organization's mission

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ including grants of $) (Revenue $)

SEE SCHEDULE O

4b (Code) (Expenses $ including grants of $) (Revenue $)

SEE SCHEDULE O

4c (Code) (Expenses $ including grants of $) (Revenue $)

SEE SCHEDULE O

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	57			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b**	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	148			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . .	1a	14		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent . . .	1b	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		No
6	Did the organization have members or stockholders? . . .		6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .		7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .		7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body? . . .		8a	Yes	
b	Each committee with authority to act on behalf of the governing body? . . .		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .		9		No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . .			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . .	12c	Yes	
13	Did the organization have a written whistleblower policy? . . .	13	Yes	
14	Did the organization have a written document retention and destruction policy? . . .	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official . . .	15a	Yes	
b	Other officers or key employees of the organization . . .	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶CA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records

▶ROBERT A MICEK

3701 ALGONQUIN ROAD STE 1010
ROLLING MEADOWS, IL 60008 (847) 253-1545

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b	**Sub-Total** . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . ▶	4,595,196	0	483,421

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶57

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NEUDESIC LLC 100 SPECTRUM CENTER DRIVE SUITE 15 IRVINE, CA 92618	IT	469,070
DELOITTE & TOUCHE LLP 30 ROCKEFELLER PLZ 4350 NEW YORK, NY 10112	TRAINING	464,275
MCGLADREY PRODUCT SALES LLC 801 NICOLLET MALL SUITE 1100 MINNEAPOLIS, MN 55402	IT/WEB	381,438
EXAM MATRIX 10394 W CHATFIELD AVE SUITE 110 LITTLETON, CO 80127	EXAM SERVICES	281,868
WINSTON & STRWAN LLP 35 W WACKER DR STE 4200 CHICAGO, IL 60601	LEGAL	234,876

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶11

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . 1a					
	b Membership dues 1b	19,618,899				
	c Fundraising events 1c					
	d Related organizations . . . 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f					
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶		19,618,899			
Program Service Revenue		Business Code				
	2a CERTIFICATION PROGRAM	611430	14,288,860	14,288,860		
	b CONFERENCES & SEMINARS	611430	6,252,385	6,093,460		158,925
	c LICENSE FEES	541519	1,543,272	1,543,272		
	d PUBLICATION & SUBSCRIPTION	541800	330,358	22,000	308,358	
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		22,414,875			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . ▶		2,593,684			2,593,684
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶		370,774			370,774
	6a Gross rents: (i) Real / (ii) Personal					
	b Less rental expenses: (i) Real / (ii) Personal					
	c Rental income or (loss): (i) Real / (ii) Personal					
	d Net rental income or (loss) . . . . ▶					
	7a Gross amount from sales of assets other than inventory: (i) Securities 13,897,382 / (ii) Other					
	b Less cost or other basis and sales expenses: (i) Securities 13,449,964 / (ii) Other					
	c Gain or (loss): (i) Securities 447,418 / (ii) Other					
	d Net gain or (loss) . . . . ▶		447,418			447,418
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from gaming activities . . ▶					
	10a Gross sales of inventory, less returns and allowances . a	4,450,961				
	b Less cost of goods sold . . b	508,916				
	c Net income or (loss) from sales of inventory . . ▶		3,942,045	3,942,045		
	Miscellaneous Revenue	Business Code				
	11a SPONSORSHIP	900004	701,351			701,351
	b OTHER	900004	104,083			104,083
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶		805,434			
	12 **Total revenue.** See Instructions . . . . . ▶		50,193,129	25,889,637	308,358	4,376,235

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☑

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	50,850			
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	20,000			
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	3,702,234			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	13,555,314			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	622,907			
9	Other employee benefits	1,912,531			
10	Payroll taxes	1,092,913			
11	Fees for services (non-employees)				
a	Management				
b	Legal	407,599			
c	Accounting	130,794			
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	182,069			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,605,223			
12	Advertising and promotion	4,933,900			
13	Office expenses	5,024,357			
14	Information technology	1,285,879			
15	Royalties	768,934			
16	Occupancy	529,754			
17	Travel	2,640,048			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,436,138			
20	Interest				
21	Payments to affiliates	12,500			
22	Depreciation, depletion, and amortization	1,867,580			
23	Insurance	129,536			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	BOOKSTORE PURCHASE/SUBS	137,669			
b	FRANCHISE FEE	50,000			
c	BAD DEBT	43,607			
d	AWARDS	27,694			
e	All other expenses	360,398			
25	**Total functional expenses.** Add lines 1 through 24e	48,530,428			
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☑

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		9,459,488	2	8,160,014
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		817,632	4	1,062,693
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		397,378	8	593,174
	9	Prepaid expenses and deferred charges		1,459,028	9	2,198,780
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 12,215,937			
	b	Less accumulated depreciation	10b 7,379,989	3,745,947	10c	4,835,948
	11	Investments—publicly traded securities		74,477,236	11	77,179,694
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		181,268	15	45,492
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		90,537,977	16	94,075,795
Liabilities	17	Accounts payable and accrued expenses		7,046,142	17	8,127,100
	18	Grants payable			18	
	19	Deferred revenue		11,721,845	19	13,158,347
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		756,883	25	920,288
	26	**Total liabilities.** Add lines 17 through 25		19,524,870	26	22,205,735
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		71,013,107	27	71,870,060
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		71,013,107	33	71,870,060
	34	Total liabilities and net assets/fund balances		90,537,977	34	94,075,795

Part XI **Reconcilliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	50,193,129
2	Total expenses (must equal Part IX, column (A), line 25)	2	48,530,428
3	Revenue less expenses Subtract line 2 from line 1	3	1,662,701
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	71,013,107
5	Net unrealized gains (losses) on investments	5	-805,748
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	71,870,060

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:
Software Version:
EIN: 23-7067291
Name: INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ including grants of $) (Revenue $)

INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) TARGETS TWO GOALS WITH ITS ACTIVITIES INCREASING BOTH THE CREDIBILITY AND THE CAPABILITY OF ITS CONSTITUENTS THE ASSOCIATION ACHIEVES THOSE ACTIVITIES BY PROVIDING INFORMATION, STANDARDS, PUBLICATIONS AND ACADEMIC GUIDANCE (IN ADDITION TO THE ITEMS NOTED IN THE DESCRIPTIONS OF PROGRAM ACHIEVEMENTS 1, 2 AND 3) THE ISACA JOURNAL IS ISACA'S OFFICIAL MAGAZINE ISSUED BIMONTHLY, AND SUPPORTED IN THE OFF MONTHS BY ONLINE ARTICLES, THE JOURNAL SEEKS TO ENHANCE THE PROFICIENCY AND COMPETITIVE ADVANTAGE OF ITS INTERNATIONAL READERSHIP BY PROVIDING PEER-REVIEWED MANAGERIAL AND TECHNICAL GUIDANCE FROM EXPERIENCED GLOBAL AUTHORS IT IS AVAILABLE IN DIGITAL FORMAT ON THE WEB SITE AND VIA MOBILE APP AS WELL OTHER REGULAR PERIODICALS ISSUED BY ISACA INCLUDE @ISACA, A BIWEEKLY ELECTRONIC NEWSLETTER DEDICATED TO ISACA NEWS, EXPRESSLINE, PUBLISHED MONTHLY AND PROVIDING CHAPTER LEADERS INFORMATION AND RESOURCES TO HELP THEM CARRY OUT THEIR RESPONSIBILITIES, AND COBIT FOCUS, ISSUED QUARTERLY TO COBIT USERS, TO PROVIDE THEM CASE STUDIES, INFORMATION ON NEW PRODUCTS AND EDUCATIONAL OPPORTUNITIES, AND GENERAL TIPS AND TECHNIQUES ISACA COMPLETED A REVIEW OF ALL PERIODICALS TO IMPROVE DIGITAL FUNCTIONALITY AND EASE OF READERSHIP FROM SEPTEMBERS RELAUNCH UNTIL YEAR-END, PAGE VIEWS AND VISITS FOR COBIT FOCUS HAVE DOUBLED AND THE BOUNCE RATE WAS CUT BY MORE THAN 25 PERCENT THE ISACA BOOKSTORE OFFERS A SELECTION OF PEER-REVIEWED PUBLICATIONS ON PROFESSIONAL TOPICS OF INTEREST TO ISACA MEMBERS, AT DISCOUNTED PRICES NEW SELECTIONS ARE ADDED REGULARLY, TO ENSURE THE CATALOG REMAINS CURRENT WITH CHANGING TRENDS AND MEMBER NEEDS IN 2014, 14 BOOKS WERE ADDED TO THE BOOKSTORE ROSTER, AND SEVERAL VOLUMES WERE ADDED IN A VARIETY OF NON-ENGLISH LANGUAGES AMONG THOSE PUBLICATIONS WERE ISACAS OWN RESEARCH PUBLICATIONS AND CERTIFICATION STUDY AIDS THE TOTAL NUMBER OF PUBLICATIONS IN THE BOOKSTORE AT THE END OF 2014 WAS 561 ISACA DEDICATES CONSIDERABLE ATTENTION TO UNIVERSITIES (PROFESSORS, STUDENTS AND CURRICULA), RECOGNIZING THAT THEY HOLD THE FUTURE OF THE PROFESSION THE NUMBER OF ACADEMIC ADVOCATES (PROFESSORS) INCREASED BY 16 PERCENT FROM 2013 TO 2014 AND THE NUMBER OF STUDENTS TOPPED 1,800, A 5 PERCENT INCREASE ISACA ISSUES INFORMATION SYSTEMS AUDITING STANDARDS, GUIDELINES AND PROCEDURES, WHICH PROVIDE PRESCRIPTIVE OR SUGGESTED GUIDANCE ON HOW AUDITS SHOULD BE UNDERTAKEN THE STANDARDS, GUIDELINES AND PROCEDURES ARE CONTINUALLY REVIEWED TO ENSURE THAT NEW ONES ARE DEVELOPED OR EXISTING ONES ARE REVISED AS NEEDED TO ALIGN WITH NEW REGULATIONS OR TECHNOLOGIES ISACA ISSUED 18 IS AUDIT AND ASSURANCE GUIDELINES AND RELEASED THE THIRD EDITION OF THE ASSOCIATIONS IT ASSURANCE FRAMEWORK GUIDANCE IS GROUPED INTO THE AREAS OF GENERAL, PERFORMANCE AND REPORTING

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) ALEXANDER ZAPATA LENIS DIRECTOR (6/14-12/14)	3 00 1 00	X						0	0	0
(1) ALLAN BOARDMAN VICE PRESIDENT (1/14-6/14)	3 00 1 00	X						0	0	0
(2) CHRISTOS DIMITRIADIS DIRECTOR (1/14-6/14)	3 00	X						0	0	0
(3) DEBBIE LEW DIRECTOR (6/14-12/14)	3 00 1 00	X						0	0	0
(4) FRANK YAM DIRECTOR (6/14-12/14)	3 00 1 00	X						0	0	0
(5) GARRY BARNES VICE PRESIDENT (6/14-12/14)	3 00 1 00	X		X				800	0	0
(6) GREGORY GROCHOLSKI PAST PRESIDENT	3 00 1 00	X						0	0	0
(7) JEFF SPIVEY VICE PRESIDENT (1/14-6/14)	3 00 1 00	X						0	0	0
(8) JO STEWART-RATTRAY DIRECTOR (1/14-6/14)	3 00	X						0	0	0
(9) JUAN LUIS CARSELLE VICE PRESIDENT (1/14-6/14)	3 00 1 00	X						0	0	0
(10) KENNETH LEE VANDER WAL PAST PRESIDENT (1/14-6/14)	3 00 1 00	X						0	0	0
(11) KRYSTEN MARIE MCCABE DIRECTOR (1/14-6/14)	3 00	X						0	0	0
(12) MARC VAEL VICE PRESIDENT (1/14-6/14)	3 00 1 00	X						0	0	0
(13) MATT LOEB CHIEF EXECUTIVE OFFICER (9/14-12/14)	50 00 1 00	X		X				375,016	0	0
(14) RAMSES GALLEGO VICE PRESIDENT	3 00 1 00	X						0	0	0
(15) ROB CLYDE VICE PRESIDENT (6/14-12/14)	3 00 1 00	X		X				0	0	0
(16) ROBERT E STROUD INTERNATIONAL PRESIDENT (6/14-12/14)	15 00 1 00	X		X				0	0	0
(17) STEVEN BABB VICE PRESIDENT (6/14-12/14)	3 00 1 00	X						750	0	0
(18) THERESA GRAFENSTINE VICE PRESIDENT	3 00 1 00	X		X				0	0	0
(19) TONY HAYES INT'L PRESIDENT/PAST PRESIDENT	5 00 1 00	X		X				0	0	0
(20) VITTAL RAJ VICE PRESIDENT	3 00 1 00	X						0	0	0
(21) ROBERT A MICEK CHIEF FINANCIAL OFFICER	50 00 1 00			X				349,000	0	52,540
(22) RONALD HALE CKO / ACTING SEC & CEO (1/14-8/14)	50 00 1 00			X				445,668	0	45,933
(23) CHARLES CRIBARO CHIEF HR AND ADMIN OFFICER	50 00 1 00				X			340,308	0	29,637
(24) JANE SEAGO CHIEF COMMUNICATIONS OFFICER	50 00 1 00				X			330,731	0	26,997

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(26) RONALD RIBA CHIEF OPERATING OFFICER	50 00 1 00				X			545,475	0	37,215
(1) SCOTT ARTMAN CHIEF VOLUNTEER MGT & RISK OFFICER	50 00 1 00				X			310,847	0	46,697
(2) TERRY TRSAR CHIEF RELATIONS OFFICER	50 00 1 00				X			331,000	0	45,777
(3) TIM MASON CHIEF MARKETING OFFICER	50 00 1 00				X			340,947	0	46,896
(4) BRIAN SELBY DIRECTOR OF COBIT INITIATIVES	50 00 1 00					X		266,400	0	25,093
(5) NARAYANAN KRISHNAN DIRECTOR OF WEB SERVICES	50 00					X		207,665	0	12,786
(6) PRIYA SINGH DIRECTOR OF INFORMATION TECHNOLOGY	50 00					X		237,170	0	50,638
(7) SHANNON DONAHUE DIRECTOR OF INFO SECURITY PRACTICES	50 00					X		221,683	0	13,647
(8) THOMAS LAMM DIRECTOR OF PROFESSIONAL ADVOCACY	50 00					X		248,736	0	49,565
(9) ROLF VON ROESSING FORMER OFFICER	0 00						X	43,000	0	0

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC	23-7067291

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2011	**(b)** 2012	**(c)** 2013	**(d)** 2014	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		No
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2	Yes	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation

Part IV **Supplemental Information *(continued)***

Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.
Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶______________

4 Number of states where property subject to conservation easement is located ▶______________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶______________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included in Form 990, Part VIII, line 1 ▶ $ ______________

(ii) Assets included in Form 990, Part X ▶ $ ______________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included in Form 990, Part VIII, line 1 ▶ $ ______________

b Assets included in Form 990, Part X ▶ $ ______________

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition   d ☐ Loan or exchange programs

b ☐ Scholarly research   e ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table

			Amount
c	Beginning balance	**1c**	
d	Additions during the year	**1d**	
e	Distributions during the year	**1e**	
f	Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ►

b Permanent endowment ►

c Temporarily restricted endowment ►

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	**No**
	(i) unrelated organizations	**3a(i)**		
	(ii) related organizations	**3a(ii)**		
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land				
b Buildings				
c Leasehold improvements		831,217	624,800	206,417
d Equipment		5,022,306	3,919,733	1,102,573
e Other		6,362,414	2,835,456	3,526,958
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . . ►				4,835,948

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEFERRED RENT	289,347
INTERCOMPANY PAYABLE	323,548
OPEN ORDERS	172,814
STATE CHECK LIABILITY	83,101
NOTES - CAPITAL LEASE	51,478
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	920,288

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
PART X, LINE 2	THE ASSOCIATION AND THE INSTITUTE HAVE RECEIVED FAVORABLE DETERMINATION LETTERS FROM THE INTERNAL REVENUE SERVICE STATING THAT THEY ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE OF 1986 (IRC), AS ORGANIZATIONS DESCRIBED IN SECTIONS 501(C)(6) AND 501(C)(3), RESPECTIVELY, EXCEPT FOR INCOME TAXES PERTAINING TO UNRELATED BUSINESS INCOME THE FINANCIAL ACCOUNTING STANDARDS BOARD ISSUED GUIDANCE THAT REQUIRES TAX EFFECTS FROM UNCERTAIN TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY MANAGEMENT HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN POSITIONS THAT REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS ADDITIONALLY, NO PROVISION FOR INCOME TAXES IS REFLECTED IN THESE FINANCIAL STATEMENTS, AND THERE IS NO INTEREST OR PENALTIES RECOGNIZED IN THE STATEMENT OF ACTIVITIES OR STATEMENT OF FINANCIAL POSITION THE TAX YEARS ENDED 2011, 2012, 2013 AND 2014 ARE STILL OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES

Part XIII Supplemental Information ***(continued)***

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493128018925

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND
CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ Yes ☑ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			1,602,196
b Total from continuation sheets to Part I	0	0			1,338,283
c **Totals** (add lines 3a and 3b)	0	0			2,940,479

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50082W **Schedule F (Form 990) 2014**

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EUROPE (INCLUDING ICELAND & GREENLAND)	SUPPORT OPEN SOLUTIONS VIA ICTS	20,000				
(2)									
(3)									
(4)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶

3 Enter total number of other organizations or entities . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

		Yes	No
1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☐	☑
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*	☐	☑
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐	☑
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐	☑
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐	☑
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*	☐	☑

Additional Data

Software ID:
Software Version:
EIN: 23-7067291
Name: INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Part V Supplemental Information
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	CONDUCT BOARD MEETINGS	ANNUAL BOARD MEETING	226,699
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	27,678
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	636,198

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	422,979
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	115,061
NORTH AMERICA	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	92,227

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	23,922
SOUTH AMERICA	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	57,432
SOUTH ASIA	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	193,153

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	CERTIFICATION EXAMS	251,573
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	EDUCATION & CONFERENCES	567,113
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	EDUCATION & CONFERENCES	311,932

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	PROGRAM SERVICES	EDUCATION & CONFERENCES	9,872
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	EDUCATION & CONFERENCES	4,640

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ENACTUS 1959 EAST KERR ST SPRINGFIELD,MO 65803	74-2148471	501(C)(3)	20,000				SUPPORTING A GLOBAL COMMUNITY OF STUDENT, ACADEMIC AND BUSINESS LEADERS COMMITTED TO USING THE POWER OF ENTREPRENEURIAL ACTION TO TMNSFORM LIVES AND SHAPE A BETTER, MORE SUSTAINABLE WORLD
(2) THE INSTITUTE OF INTERNAL AUDITORS RESEARCH FOUNDATION 247 MAITLAND AVE ALTAMONTE SPRINGS,FL 32701	59-1859804	501(C)(3)	10,500				CO-SPONSORSHIP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 2

3 Enter total number of other organizations listed in the line 1 table . . . . ▶

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	ISACAS CORPORATE SOCIAL RESPONSIBILITY (CSR) PROGRAM IS A FORMALIZED APPROACH TO GIVING, DESIGNED TO PROMOTE POSITIVE SOCIAL AND ENVIRONMENTAL CHANGE CRITERIA FOR SUPPORT OF A CAUSE (INTERNATIONAL LEVEL) THE RECIPIENT ORGANIZATION(S) AND THE AMOUNT OF THE CONTRIBUTION FOR EACH WILL BE SELECTED BY THE CSR WORKING GROUP (CONSISTING OF VOLUNTEERS REPRESENTING THE CHAPTER SUPPORT COMMITTEE, THE RELATIONS BOARD AND THE FINANCE COMMITTEE) THE FIRST YEAR OF THE PROGRAM, AND REVIEWED BY THE WORKING GROUP ANNUALLY THEREAFTER, TO DETERMINE WHETHER SUPPORT WILL CONTINUE TO BE OFFERED AND THE AMOUNT OF THE SUPPORT CRITERIA AN ORGANIZATION THAT IS ELIGIBLE TO RECEIVE ISACAS SUPPORT MUST - ALINE WITH ISACA'S STATED ASPIRATION OF DEMONSTRATING " GLOBAL LEADERSHIP IN EDUCATING, TRAINING AND INFORMING PROFESSIONALS AND ENTERPRISES IN THE AREA OF TRUST IN INFORMATION AND INFORMATION SYSTEMS - HAVE GLOBAL REACH - BE NEUTRAL WITH REGARD TO VENDOR, PLATFORM, POLITICAL VIEWS AND RELIGIOUS AFFILIATION - PUBLICLY RECOGNIZE ISACAS CONTRIBUTION SO AS TO ELEVATE ISACAS BRAND IN SUPPORT OF ITS MISSION - HAVE AN ESTABLISHED REPUTATION AND LONGEVITY IN ITS FIELD, AND OPERATE ACCORDING TO GENERALLY ACCEPTED ETHICAL STANDARDS - BE DEMONSTRATED TO SPEND THE MAJORITY OF ITS FUNDING ON ITS CAUSE, RATHER THAN ON ADMINISTRATION OR OTHER ACTIVITIES NOT PERTINENT TO ITS CAUSE - OFFER SKILLS-BASED VOLUNTEERISM, I E , ENABLE PARTICIPATION BY MEMBERS/CHAPTERS AS VOLUNTEERS AT NON-PROFIT ORGANIZATIONS REQUIRING THEIR SKILLS, TALENTS AND EFFORT CRITERIA FOR SUPPORT OF A CAUSE (CHAPTER/INDIVIDUAL LEVEL) THE CONTRIBUTIONS MADE IN THIS PORTION OF THE CSR PROGRAM WILL BE IN RESPONSE TO REQUESTS FOR FUNDING FROM MEMBERS, VOLUNTEER LEADERS, CHAPTER AND/OR STAFF THE REQUEST FOR FUNDING WILL BE SUBMITTED ON THE BUSINESS CASE TEMPLATE PROVIDED BY INTERNATIONAL HEADQUARTERS, AND EACH REQUEST WILL BE REVIEWED BY THE CSR WORKING GROUP (CONSISTING OF VOLUNTEERS REPRESENTING THE CHAPTER SUPPORT COMMITTEE, THE RELATIONS BOARD AND THE FINANCE COMMITTEE), WHO WILL DETERMINE WHETHER THE FUNDING WILL BE PROVIDED AND THE AMOUNT TO BE PROVIDED (IF DIFFERENT FROM THE REQUESTED AMOUNT) CRITERIA AN ORGANIZATION THAT IS ELIGIBLE TO RECEIVE ISACA'S SUPPORT MUST - ALIGN WITH ISACA'S STATED ASPIRATION OF DEMONSTRATING " GLOBAL LEADERSHIP IN EDUCATING, TRAINING AND INFORMING PROFESSIONALS AND ENTERPRISES IN THE AREA OF TRUST IN INFORMATION AND INFORMATION SYSTEMS THE ORGANIZATION MAY HAVE A DIFFERENT PURPOSE, BUT THE ACTIVITY SUPPORTED MUST ALIGN WITH ISACAS ASPIRATION FOR EXAMPLE, THE PROPOSAL MAY REQUEST FUNDING FOR AN INSTITUTE THAT ASSISTS AT-RISK YOUNG PEOPLE, FOR THE SPECIFIC PURPOSE OF PROVIDING LAPTOPS OR OTHER COMPUTER EQUIPMENT TO BE USED TO EDUCATE/TRAIN THOSE YOUNG PEOPLE - HAVE LOCAL OR REGIONAL REACH - BE NEUTRAL WITH REGARD TO VENDOR, PLATFORM, POLITICAL VIEWS AND RELIGIOUS AFFILIATION - PUBLICLY RECOGNIZE ISACAS CONTRIBUTION SO AS TO ELEVATE ISACAS BRAND IN SUPPORT OF ITS MISSION - HAVE AN ESTABLISHED REPUTATION AND LONGEVITY IN ITS FIELD, AND OPERATE ACCORDING TO GENERALLY ACCEPTED ETHICAL STANDARDS - BE DEMONSTRATED TO SPEND THE MAJORITY OF ITS FUNDING ON ITS CAUSE, RATHER THAN ON ADMINISTRATION OR OTHER ACTIVITIES NOT PERTINENT TO ITS CAUSE - OFFER SKILLS-BASED VOLUNTEERISM, I E , ENABLE PARTICIPATION BY CHAPTERS/INDIVIDUALS AS VOLUNTEERS AT NON-PROFIT ORGANIZATIONS REQUIRING THEIR SKILLS, TALENTS AND EFFORT EACH CHAPTER/INDIVIDUAL MAY PRESENT ONLY ONE SUBMISSION FOR FUNDING PER YEAR, AND THE TOTAL OF THE REQUEST CANNOT EXCEED US $5,000

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☑ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☑ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☑ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 4B	SCOTT ARTMAN (CHIEF VOLUNTEER MGT & RISK OFFICER, $11,428 CHARLES CRIBARO (CHIEF HR & ADMIN OFFICER), $11,000 RONALD HALE (CHIEF KNOWLEDGE OFFICER / ACTING SECRETARY & CEO), $11,076 TIM MASON (CHIEF MARKETING OFFICER), $10,582 ROBERT A MICEK (CHIEF FINANCIAL OFFICER), $11,000 RONALD RIBA (CHIEF OPERATING OFFICER), $11,423 JANE SEAGO (CHIEF COMMUNICATIONS OFFICER), $11 423 TERRY TRSAR (CHIEF RELATIONS OFFICER), $11,000 DIANE NELSON (CHIEF MEMBERSHIP OFFICER), $5,077
SCHEDULE J, PART II, COLUMN B (II)	INCLUDED ON SCHEDULE J, PART II, COLUMN B(II) ARE AMOUNTS REPRESENTING BONUS PAYMENTS THESE AMOUNTS WERE APPROVIED BY THE BOARD AND INCLUDED IN THE INDIVIDUAL'S 2014 W-2S
SCHEDULE J, PART II, COLUMN B (III)	INCLUDED ON SCHEDULE J, PART II, COLUMN B(III) FOR MATT LOEB ARE AMOUNTS RELATED TO RELOCATION EXPENSES THESE AMOUNTS WERE APPROVED BY THE BOARD AND INCLUDED IN HIS 2014 W-2

Additional Data

Software ID:
Software Version:
EIN: 23-7067291
Name: INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
1 MATT LOEB, CHIEF EXECUTIVE OFFICER (9/14-12/14)	(i)	215,385	40,000	119,631	0	0	375,016	0
	(ii)	0	0	0	0	0	0	0
1 ROBERT A MICEK, CHIEF FINANCIAL OFFICER	(i)	288,000	50,000	11,000	13,000	39,540	401,540	0
	(ii)	0	0	0	0	0	0	0
2 RONALD HALE, CKO / ACTING SEC & CEO (1/14-8/14)	(i)	365,939	68,653	11,076	13,000	32,933	491,601	0
	(ii)	0	0	0	0	0	0	0
3 CHARLES CRIBARO, CHIEF HR AND ADMIN OFFICER	(i)	295,708	33,600	11,000	13,000	16,637	369,945	0
	(ii)	0	0	0	0	0	0	0
4 JANE SEAGO, CHIEF COMMUNICATIONS OFFICER	(i)	287,481	21,100	22,150	13,000	13,997	357,728	0
	(ii)	0	0	0	0	0	0	0
5 RONALD RIBA, CHIEF OPERATING OFFICER	(i)	501,480	10,100	33,895	13,243	23,972	582,690	0
	(ii)	0	0	0	0	0	0	0
6 SCOTT ARTMAN, CHIEF VOLUNTEER MGT & RISK OFFICER	(i)	272,920	15,300	22,627	13,000	33,697	357,544	0
	(ii)	0	0	0	0	0	0	0
7 TERRY TRSAR, CHIEF RELATIONS OFFICER	(i)	274,300	45,700	11,000	13,000	32,777	376,777	0
	(ii)	0	0	0	0	0	0	0
8 TIM MASON, CHIEF MARKETING OFFICER	(i)	265,365	65,000	10,582	13,000	33,896	387,843	0
	(ii)	0	0	0	0	0	0	0
9 BRIAN SELBY, DIRECTOR OF COBIT INITIATIVES	(i)	254,400	12,000	0	12,712	12,381	291,493	0
	(ii)	0	0	0	0	0	0	0
10 NARAYANAN KRISHNAN, DIRECTOR OF WEB SERVICES	(i)	190,115	15,000	2,550	10,383	2,403	220,451	0
	(ii)	0	0	0	0	0	0	0
11 PRIYA SINGH, DIRECTOR OF INFORMATION TECHNOLOGY	(i)	222,170	15,000	0	12,298	38,340	287,808	0
	(ii)	0	0	0	0	0	0	0
12 SHANNON DONAHUE, DIRECTOR OF INFO SECURITY PRACTICES	(i)	204,133	15,000	2,550	11,084	2,563	235,330	0
	(ii)	0	0	0	0	0	0	0
13 THOMAS LAMM, DIRECTOR OF PROFESSIONAL ADVOCACY	(i)	233,736	15,000	0	12,789	36,776	298,301	0
	(ii)	0	0	0	0	0	0	0

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Return Reference	Explanation
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) SERVES BOTH INDIVIDUALS AND ENTERPRISES BY BEING A LEADING GLOBAL PROVIDER OF KNOWLEDGE, CERTIFICATIONS, COMMUNITY, ADVOCACY AND EDUCATION ON INFORMATION SYSTEMS ASSURANCE AND SECURITY, GOVERNANCE OF ENTERPRISE INFORMATION TECHNOLOGY (IT), IT-RELATED RISK AND COMPLIANCE, AND OTHER TOPICS RELATED TO ENSURING TRUST IN, AND VALUE FROM, INFORMATION AND INFORMATION SYSTEMS FOUNDED IN 1969, ISACA SPONSORS INTERNATIONAL CONFERENCES, PUBLISHES THE ISACA JOURNAL, CONDUCTS AND PUBLISHES RESEARCH, PROVIDES BENEFITS GLOBALLY TO MORE THAN 130,000 MEMBERS AND CONSTITUENTS (ASSOCIATION MEMBERS AND CERTIFICATION HOLDERS), AND DEVELOPS INTERNATIONAL INFORMATION SYSTEMS AUDITING AND CONTROL STANDARDS ISACA ALSO ADMINISTERS THE GLOBALLY RESPECTED CERTIFIED INFORMATION SYSTEMS AUDITOR (CISA), CERTIFIED INFORMATION SECURITY MANAGER (CISM), CERTIFIED IN THE GOVERNANCE OF ENTERPRISE IT (CGEIT), AND CERTIFIED IN RISK AND INFORMATION SYSTEMS CONTROL (CRISC) DESIGNATIONS ISACA SUPPORTS DEVELOPMENT, UPDATE AND EDUCATION ACTIVITIES RELATED TO COBIT 5, A GLOBALLY ADOPTED BUSINESS FRAMEWORK FOR GOVERNING AND MANAGING ENTERPRISE INFORMATION TECHNOLOGY AND CYBERSECURITY NEXUS (CSX), WHICH OFFERS CREDENTIALING, TRAINING AND CAREER DEVELOPMENT FOR CYBERSECURITY PROFESSIONALS AT ALL STAGES OF THEIR CAREERS

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATIONS (ISACA) PRIMARY PURPOSE IS TO SERVE ITS MEMBERS ONE WAY ISACA DOES THAT IS BY HELPING THEM DO THEIR JOBS BETTER, BY OFFERING THEM PRAGMATIC GUIDANCE ON EMERGING TECHNOLOGIES THEY DEAL WITH EVERY DAY IN 2014, SUPPORTING DOCUMENTS WERE PUBLISHED TO FACILITATE THE ADOPTION AND IMPLEMENTATION OF THE NEWEST ITERATION OF COBIT-COBIT 5 PUBLICATIONS RELEASED INCLUDED RISK SCENARIOS USING COBIT 5 FOR RISK AND A SERIES OF 34 AUDIT/ASSURANCE PROGRAMS FOR THE COBIT 5 PROCESSES FOUR WHITE PAPERS WERE ISSUED, COVERING TOPICS INCLUDING THE COSO INTERNAL CONTROL/INTEGRATED FRAMEWORK AND COBIT, BRINGING THE TOTAL NUMBER OF WHITE PAPERS TO 31 IN ADDITION, FOUR LONGER PUBLICATIONS IN A EUROPEAN CYBERSECURITY SERIES WERE PUBLISHED MUCH OF THE RESEARCH PUBLICATIONS ARE OFFERED TO MEMBERS FOR FREE DOWNLOAD AS A BENEFIT OF MEMBERSHIP THE ASSOCIATION OFFERS MEMBER BENEFITS IN THE AREAS OF PROFESSIONAL DEVELOPMENT, COMMUNITY AND LEADERSHIP, AND CONTINUALLY REVIEWS AND EXPANDS ITS PORTFOLIO OF BENEFITS TO ADDRESS THE CHANGING NEEDS OF MEMBERS MANY MEMBER BENEFITS ARE DOCUMENTED AND FURTHER EXPLAINED WITHIN THE OTHER RESPONSES ON THIS FORM AS A RESULT OF THIS ACTIVITY, ISACA MEMBERSHIP GREW 4 PERCENT FROM 1 JANUARY TO 31 DECEMBER 2014, WITH A RETENTION RATE OF 81 4 PERCENT FIVE NEW CHAPTERS WERE ADDED, TAKING THE TOTAL NUMBER OF CHAPTERS WORLDWIDE TO 207

Return Reference	Explanation
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS	INFORMATION TECHNOLOGY (IT) IS A RAPIDLY CHANGING INDUSTRY, AND IT DEMANDS A COMMITMENT ON THE PART OF ITS PRACTITIONERS TO LEARN CONTINUOUSLY AND MASTER NEW SKILLS CERTIFICATION IS ONE WAY TO EXPAND ONE'S SKILL SET AND BE RECOGNIZED FOR DOING SO HOLDING AN INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) PROFESSIONAL CERTIFICATION DEMONSTRATES EXCELLENCE IN THE TOPIC AND A COMMITMENT TO REMAINING CURRENT AND INFORMED, IT DISTINGUISHES AN INDIVIDUAL FROM HIS/HER PEERS INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) OFFERS FOUR CERTIFICATIONS CERTIFIED INFORMATION SYSTEMS AUDITOR (CISA), CERTIFIED INFORMATION SECURITY MANAGER (CISM), CERTIFIED IN THE GOVERNANCE OF ENTERPRISE IT (CGEIT) AND CERTIFIED IN RISK AND INFORMATION SYSTEMS CONTROL (CRISC) IN 2014, CISA CELEBRATED ITS 36TH YEAR WITH A YEAR-END TOTAL OF MORE THAN 17,900 EXAM REGISTRATIONS THE CISA EXAM WAS AVAILABLE IN MULTIPLE LANGUAGES AT MORE THAN 250 LOCATIONS THE CISA DESIGNATION HAS BEEN EARNED BY MORE THAN 114,100 PROFESSIONALS SINCE ITS INCEPTION CISM, WHICH WAS FIRST OFFERED IN 2002, ENDED THE YEAR WITH MORE THAN 5,700 CANDIDATES REGISTERED MORE THAN 26,900 INDIVIDUALS HAVE BEEN CERTIFIED SINCE THE CISM PROGRAM'S INCEPTION CGEIT WAS INTRODUCED IN 2007, HAD MORE THAN 900 REGISTRANTS FOR THE TWO 2014 EXAMS AND HAS BEEN AWARDED TO MORE THAN 6,300 INDIVIDUALS WHO HAVE A SIGNIFICANT MANAGEMENT, ADVISORY OR ASSURANCE ROLE RELATED TO THE GOVERNANCE OF IT CRISC, ISACAS NEWEST CERTIFICATION, SAW MORE THAN 2,500 TAKE ITS TWO EXAMS IN 2014 MORE THAN 18,200 PROFESSIONALS HAVE ALREADY EARNED THE CRISC CERTIFICATION SINCE ITS INCEPTION IN 2010 2014 MARKED THE EIGHTH YEAR THE CISA AND CISM CERTIFICATIONS WERE ACCREDITED UNDER INTERNATIONAL STANDARD ANSI/ISO/IEC 17024 FROM THE INTERNATIONAL ORGANIZATION FOR STANDARDIZATION (ISO), THE FOURTH YEAR CGEIT RECEIVED THAT ACCREDITATION, AND THE SECOND YEAR THAT CRISC WAS SO RECOGNIZED

Return Reference	Explanation
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS	IN 2014, THE INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) EDUCATION ROSTER INCLUDED MAJOR FACE-TO-FACE EVENTS SUCH AS THE GLOBAL COMPUTER AUDIT, CONTROL AND SECURITY (CACS) CONFERENCES, TOPIC-SPECIFIC CONFERENCES (ON INFORMATION SECURITY AND RISK MANAGEMENT, AND ON GOVERNANCE, RISK AND COMPLIANCE), AND WEEK-LONG TRAINING EVENTS FOCUSING IN-DEPTH ON ONE OR TWO TOPICS ISACA IS DEDICATED TO MONITORING THE PROFESSIONAL ENVIRONMENT AND DEVELOPING NEW PROGRAMS AS NEEDED TO COMPLEMENT ITS ESTABLISHED PORTFOLIO OF EVENTS THE ASSOCIATION HAS FOCUSED A CONSIDERABLE AMOUNT OF EFFORT ON DISTANCE LEARNING, AS IT PROVIDES A WAY TO COVER LATE-BREAKING TOPICS ON A TIMELY BASIS AND OFFER LOW-COST EDUCATION TO A GLOBALLY DISPERSED AUDIENCE THE ONLINE EVENTS PROGRAM EXPANDED TO INCLUDE QUARTERLY WEBINAR PROGRAMS SPECIFIC TO GEOGRAPHICAL REGIONS, INCLUDING A SPANISH LANGUAGE EVENT IN LATIN AMERICA AND AN EVENT IN EUROPE/AFRICA IN ADDITION, A CYBERSECURITY NEXUS (CSX) WEBINAR SERIES WAS LAUNCHED WITH TOPICS SPECIFIC TO CYBERSECURITY THREE CONFERENCES SOLD OUT IN 2014 AND OVERALL ATTENDANCE WAS 23 PERCENT HIGHER THAN 2013 WEBINAR AND VIRTUAL CONFERENCE PROGRAM REGISTRATIONS EXCEEDED 100,000 SINCE THESE ARE FREE EVENTS, IT MADE IT POSSIBLE FOR ISACA MEMBERS TO EARN A SIGNIFICANT NUMBER OF CONTINUING PROFESSIONAL EDUCATION CREDITS FREE OF CHARGE ISACA ALSO CREATED AND LAUNCHED THE CYBERSECURITY FUNDAMENTALS CERTIFICATE PROGRAM, WHICH HAD SOLD-OUT WORKSHOPS MORE THAN 370 PROFESSIONALS PURCHASED THE CERTIFICATE EXAM AS VALUABLE AS DISTANCE LEARNING IS, THE BENEFITS OF SMALL-VENUE, FACE-TO-FACE TRAINING CONTINUES TO BE APPRECIATED IN 2014, ISACAS ONSITE TRAINING PROGRAMS, WHICH ENTERPRISES CAN USE AS A LOW-COST, CUSTOMIZABLE WAYS TO EDUCATE MULTIPLE EMPLOYEES AT ONCE, OFFERED ONSITE TRAINING DAYS TO 255 PERCENT MORE ENTERPRISES THAN IN 2013, IN THE US AND FOUR OTHER COUNTRIES

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) MAINTAINS A MEMBERSHIP OF INDIVIDUALS, THERE IS NO CORPORATE MEMBERSHIP CATEGORY ANYONE INTERESTED IN THE PURPOSES AND OBJECTIVES OF THE ASSOCIATION IS ELIGIBLE FOR MEMBERSHIP THE VAST MAJORITY OF ISACA MEMBERS ALSO BELONG TO A LOCAL CHAPTER (MEMBERSHIP IN ISACA IS REQUIRED FOR ANYONE HOLDING MEMBERSHIP IN A CHAPTER) A MEMBER-AT-LARGE CATEGORY EXISTS FOR INDIVIDUALS WHO WISH TO JOIN ISACA BUT WHO LIVE AT SUCH A DISTANCE FROM A LOCAL CHAPTER THAT ATTENDANCE AT MEETINGS IS PROHIBITIVE STUDENT AND RETIRED MEMBER CATEGORIES ARE OFFERED AS WELL ISACA'S MEMBERSHIP IS CHARACTERIZED BY DIVERSITY THE CONSTITUENTS LIVE AND WORK IN MORE THAN 185 COUNTRIES AND RUN THE GAMUT OF JOB TITLES, INCLUDING INFORMATION SYSTEM AUDITOR, CONSULTANT, EDUCATOR, INFORMATION SECURITY MANAGER, REGULATOR, CHIEF INFORMATION OFFICER, INTERNAL AND EXTERNAL AUDITOR, COMPLIANCE OFFICER, RISK MANAGER AND STUDENT SOME ARE NEW TO THE FIELD, WHILE OTHERS ARE AT MIDDLE MANAGEMENT LEVELS OR SENIOR RANKS THEY WORK IN FINANCE AND BANKING, PUBLIC ACCOUNTING, HOSPITALITY, HEALTH CARE, GOVERNMENT AND THE PUBLIC SECTOR, UTILITIES, MANUFACTURING AND RETAIL ISACA MEMBERS EMBRACE THIS DIVERSITY AS PROVIDING A VAST LEARNING GROUND WHERE THEY MAY DELVE INTO THE CHALLENGES AND OPPORTUNITIES FACED BY COLLEAGUES IN OTHER COUNTRIES, POSITIONS OR INDUSTRIES ISACA RECOGNIZES THAT ITS MEMBERS CONSTITUTE AN EXTENSIVE AND VARIED POOL OF EXPERTISE, EXPERTISE THE ASSOCIATION COUNTS ON TO HELP PROVIDE SERVICES AND PRODUCTS THAT ENGENDER CREDIBILITY AND CAPABILITY IN ITS CONSTITUENTS THE MORE MEMBERS, THE MORE EXPERTISE, THE MORE EXPERTISE, THE BETTER THE ABILITY TO MEET CONSTITUENT NEEDS ISACA'S MEMBERS ARE ITS MOST VALUABLE ASSET

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) HAS A NOMINATING COMMITTEE THAT PREPARES A SLATE OF OFFICERS (INTERNATIONAL PRESIDENT AND VICE PRESIDENTS) FOR MEMBER REVIEW MEMBERS MAY SUBMIT THE NAMES OF ADDITIONAL CANDIDATES BY WAY OF PETITION PRIOR TO 120 DAYS BEFORE THE ANNUAL MEETING OF THE MEMBERSHIP THE PETITION MUST BE SIGNED BY ONE-TWENTIETH OF 1 PERCENT OF THE MEMBERS IN GOOD STANDING, EQUALING A MINIMUM OF 100 MEMBERS, NO MORE THAN 20 OF WHICH MAY BE FROM ANY ONE CHAPTER IF MEMBERS PROPOSE ADDITIONAL CANDIDATES OR IF THE NOMINATING COMMITTEE ITSELF PROPOSES MORE CANDIDATES THAN THERE ARE OPENINGS ON THE BOARD OF DIRECTORS, AN ELECTION IS HELD IF AN ELECTION IS HELD, THE ELECTION IS CONDUCTED BY MAIL BALLOT ONLY THOSE BALLOTS RECEIVED 20 OR MORE DAYS PRIOR TO THE ANNUAL MEETING ARE COUNTED RESULTS OF THE ELECTION ARE CERTIFIED BY AN INDEPENDENT PROFESSIONAL GROUP AND ANNOUNCED AT THE ANNUAL MEETING IF NO ADDITIONAL CANDIDATES ARE PROPOSED BY THE MEMBERS, OR THE NOMINATING COMMITTEE'S SLATE PRESENTS A NUMBER OF CANDIDATES WHICH DOES NOT EXCEED THE NUMBER OF OPENINGS AVAILABLE, THE COMMITTEE'S SLATE IS CONSIDERED ELECTED BY ACCLAMATION

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	WHEREAS NOT ALL DECISIONS OF THE BOARD OF DIRECTORS ARE SUBJECT TO REVIEW AND APPROVAL BY THE MEMBERSHIP, CERTAIN ONES ARE EACH YEAR, AT THE ANNUAL MEETING OF THE MEMBERSHIP, THE FOLLOWING ITEMS ARE PRESENTED TO THE MEMBERS IN ATTENDANCE - HIGHLIGHTS OF DECISIONS MADE BY THE BOARD OVER THE PREVIOUS YEAR - THE PREVIOUS ANNUAL MEETING'S MINUTES - THE TREASURER'S REPORT - APPOINTMENT OF THE ASSOCIATION'S INDEPENDENT AUDITORS FOR THE FOLLOWING YEAR IN ADDITION, IF THE BOARD OF DIRECTORS HAS MADE ANY REVISIONS TO THE ARTICLES OF INCORPORATION OR BYLAWS, THOSE REVISIONS MUST BE PRESENTED AT THE ANNUAL MEETING OR BY WRITTEN BALLOT TO THE MEMBERS RESPECTIVELY FOR RATIFICATION THE REVISIONS TAKE EFFECT ONLY AFTER MEMBER RATIFICATION IS ATTAINED

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE 2014 FORM 990 FOR INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) WAS PREPARED BY COHNREZNICK LLP (COHNREZNICK), BASED UPON INFORMATION PROVIDED BY ISACA THIS DOCUMENT SUMMARIZES THE REVIEW POINTS AND AVAILABILITY ASSOCIATED WITH THE RETURNS THE DATA FOR THE RETURN WAS COMPILED BASED ON INFORMATION PREPARED FOR THE 2014 AUDIT, AS WELL AS OTHER ACCOUNTING RECORDS THIS INFORMATION WAS SUBMITTED TO COHNREZNICK FOR PREPARATION OF THE RETURNS IN ADDITION TO THE FINANCIAL INFORMATION COHNREZNICK RECEIVED, COHNREZNICK HAD AN OPPORTUNITY TO RAISE QUESTIONS ABOUT GOVERNANCE AND OTHER ISSUES, AND REQUEST ADDITIONAL INFORMATION AS NEEDED THE NARRATIVE EXPLANATIONS OF PROGRAM ACCOMPLISHMENTS AND POLICIES WERE COORDINATED WITH THE ISACA DIRECTOR OF COMMUNICATIONS AND THE MEMBERS OF THE EXECUTIVE TEAM UPON COMPLETION OF THE RETURN, SEVERAL LAYERS OF REVIEW WERE CONDUCTED - INITIAL REVIEWS OF RETURN THE INITIAL REVIEW OF THE COMPLETED RETURN WAS COMPLETED BY THE RESPECTIVE STAFF WITHIN THE FINANCE DEPARTMENT - SENIOR MANAGEMENT REVIEW FOLLOWING THE INITIAL REVIEW, THE EXECUTIVE TEAM INCLUDING THE CEO WERE PROVIDED A COPY OF THE RETURN FOR COMMENT THE CEO AND SR DIRECTOR OF HUMAN RESOURCES ALSO PROVIDED AN ADDITIONAL REVIEW OF THE COMPENSATION-RELATED AREAS COMMENTS WERE FORWARDED TO COHNREZNCIK FOR INCORPORATION INTO THE RETURN - VOLUNTEER REVIEW THE COMPENSATION COMMITTEE WAS DELEGATED THE REVIEW OF THE COMPENSATION-RELATED SECTIONS OF THE RETURN (AS OUTLINED IN ITS CHARTER) A DETAILED REVIEW OF THE FORM 990 COMPENSATION DATA AND THE APPLICABLE SUPPORTING DOCUMENTATION WAS COMPLETED BY AN INDEPENDENT EXTERNAL ACCOUNTING FIRM THE CONCLUSIONS OF THE REVIEW WERE PROVIDED TO THE COMPENSATION COMMITTEE AS PART OF ITS REVIEW OF THE RELATED DISCLOSURES PERTAINING TO COMPENSATION -- THE ORGANIZATIONS GOVERNANCE ADVISORY COUNCIL (GAC) CHAIR REVIEWED THE REMAINDER OF THE RETURN THE INTERNATIONAL PRESIDENT WAS ALSO PROVIDED THE OPPORTUNITY TO REVIEW THE RETURN AT THIS TIME -- COMMENTS FROM THESE REVIEWS WERE EVALUATED AND PROVIDED TO COHNREZNICK, WHO UPDATED THE RETURN, IF APPLICABLE -- THE BOARD OF DIRECTORS WAS PROVIDED ACCESS TO THE RETURN VIA THE BOARD PORTAL (WEB SITE) PRIOR TO ITS FILLING

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) HAS A FORMAL WRITTEN CONFLICT OF INTEREST POLICY ADDRESSING INSTANCES WHERE A THIRD-PARTY RELATIONSHIP OF A PAID CONSULTANT, VOLUNTEER AND/OR EMPLOYEE COULD IN SOME WAY POTENTIALLY PRESENT OR APPEAR TO PRESENT A COMPROMISE RELATED TO ACTIONS AND DECISIONS MADE ON BEHALF OF ISACA THE POLICY ALLOWS FOR REMEDIES AND/OR APPROPRIATE RESPONSES BASED ON A JOINT DETERMINATION BY ISACA MANAGEMENT AND VOLUNTEER LEADERSHIP OF THE NATURE AND EXTENT OF THE POTENTIAL CONFLICT THE CONFLICT OF INTEREST POLICY IS REVIEWED ON A PERIODIC BASIS BY THE GOVERNANCE ADVISORY COUNCIL (GAC) AND APPROVED BY THE ISACA BOARD OF DIRECTORS POTENTIAL CONFLICTS OF INTEREST ARE DOCUMENTED AND MONITORED EACH YEAR, THROUGH (1) SELF-PROCLAMATIONS MADE BY INDIVIDUAL VOLUNTEERS WHO SIGN THE PARTICIPATION AGREEMENTS REQUIRED FOR PARTICIPATION IN ASSOCIATION BOARDS, COMMITTEES, SUBCOMMITTEES AND TASK FORCES, (2) DISCLOSURE OF CONFLICTS IN STANDARD CONSULTING AGREEMENTS, AND (3) DISCLOSURE BY ISACA EMPLOYEES UPON HIRE (AND ANNUALLY) BY REVIEW AND SIGNATURE OF THE ORGANIZATION'S EMPLOYEE AGREEMENT CONSULTANTS, VOLUNTEERS AND EMPLOYEES ARE ENCOURAGED TO REPORT ANY CONFLICTS THAT MAY ARISE THROUGHOUT THE YEAR IF SUCH INSTANCES ARE REPORTED, THEY ARE DEALT WITH AT THAT TIME AND BASED ON THE CIRCUMSTANCES RELATING TO THE POTENTIAL CONFLICT

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION PHILOSOPHY OF INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA), WHICH IS AFFIRMED BY THE BOARD OF DIRECTORS, IS TO PROVIDE COMPETITIVE COMPENSATION AND BENEFITS COVERAGE IN SUPPORT OF THE GOALS AND OBJECTIVES OF THE ORGANIZATION THE COMPENSATION PHILOSOPHY IS SUPPORTED BY THE USE OF AN INDEPENDENT COMPENSATION CONSULTING FIRM AND THE ESTABLISHMENT OF A COMPENSATION COMMITTEE COMPOSED OF INDEPENDENT MEMBERS OF THE BOARD OF DIRECTORS (CURRENT AND TWO IMMEDIATE PAST INTERNATIONAL PRESIDENTS) BASED ON THE COMPENSATION PHILOSOPHY, THE COMPENSATION RANGE FOR THE CEO IS DEVELOPED BY THE COMPENSATION CONSULTANT AND REPORTED TO THE COMMITTEE COMPENSATION RANGES ARE ALSO DEVELOPED BY THE CONSULTANT FOR THE EXECUTIVE MANAGEMENT TEAM WITH COMPENSATION VARIANCES TO THE RANGES PROVIDED TO THE COMMITTEE RANGES ARE CALCULATED BASED ON POSITION RESPONSIBILITIES AND A COMPILATION OF PUBLISHED COMPENSATION SURVEYS FOR DEFINED COMPARATIVE GROUPS REPRESENTATIVE OF ISACA IN ADDITION, AVAILABLE DATA FROM FILED IRS FORM 990S MAY BE USED TO SUPPLEMENT THE SURVEY DATA UTILIZED BY THE COMPENSATION COMMITTEE THE FINAL REPORT OF THE COMPENSATION CONSULTANT AS ACCEPTED BY THE COMMITTEE, THE COMPENSATION PHILOSOPHY, AND CONTRACT (IF APPLICABLE) THEN SERVE AS THE BASIS FOR THE DETERMINATION COMPENSATION, CONSISTING OF BASE SALARY, TOTAL CASH COMPENSATION AND BENEFITS DETERMINATION FOR EXECUTIVE MANAGEMENT IS MADE BY THE CEO BASED UPON THE ACCEPTED COMPENSATION RANGES DETERMINATION FOR THE CEO IS MADE BY THE COMPENSATION COMMITTEE ITSELF THIS PROCESS IS COMPLETED ON AN ANNUAL BASIS, GATHERING THE INFORMATION NECESSARY TO EVALUATE THE MARKET COMPETITIVENESS OF ISACA'S COMPENSATION, PROVIDE DATA ON EXECUTIVE COMPENSATION FROM A CONTROL AND GOVERNANCE STANDPOINT, AND FACILITATE ISACA'S ABILITY TO ATTRACT, RETAIN AND MOTIVATE QUALITY STAFF, ACCOMPLISH ORGANIZATIONAL OBJECTIVES AND PROVIDE VALUE TO ITS CONSTITUENTS, WHICH ISACA CONSIDERS CRITICALLY IMPORTANT TO ITS FUTURE

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FOLLOWING DOCUMENTS ARE POSTED TO THE WEB SITE AND PROVIDED UPON REQUEST (1) PARTICIPATION AGREEMENT AND INTELLECTUAL PROPERTY (IP) WAIVER, WHICH OUTLINES THE CONFLICT OF INTEREST POLICY AND INTELLECTUAL PROPERTY OWNERSHIP ISSUES AND IS REQUIRED TO BE SIGNED BY ALL VOLUNTEERS, (2) THE ARTICLES OF INCORPORATION OF THE ORGANIZATION AND BYLAWS OF THE ORGANIZATION, AND (3) THE ANNUAL REPORT INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA) DOES NOT HAVE A FORM 1023, BUT IT DOES PROVIDE THE IRS LETTER OF DETERMINATION, UPON REQUEST IN ADDITION, FORM 990 IS PUBLICLY AVAILABLE THROUGH GUIDESTARS WEB SITE AND THE ILLINOIS ATTORNEY GENERALS WEB SITE.

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	EMAIL COMMUNICATION SERVICES 95,617 EXAM DEVELOPMENT & ADMINISTRATION 2,522,645 MEDIA/PUBLIC RELATIONS SERVICES 737,387 OTHER PROFESSIONAL SERVICES 1,304,038 RECRUITING/PLACEMENT FEES 267,218 STRATEGIC CONSULTING SERVICES 1,434,560 TEMPORARY CLERICAL SERVICES 8,987 TEMPORARY PERSONNEL SERVICES 149,421 TRANSLATION SERVICES 85,350

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE ORGANIZATION HAS A COMMITTEE RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT AS WELL AS THE SELECTION OF THE INDEPENDENT ACCOUNTANT

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION INC

Employer identification number
23-7067291

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity? Yes	No
(1) IT GOVERNANCE INSTITUTE 3701 ALGONQUIN RD SUITE 1010 ROLLING MEADOWS, IL 60008 95-3080691	RESEARCH/DEVELOPMENT	IL	501(C)(3)	LINE 11B, II	ISACA		No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) IT GOVERNANCE INSTITUTE	D	323,548	FMV
(2) IT GOVERNANCE INSTITUTE	R	176,472	FMV

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation