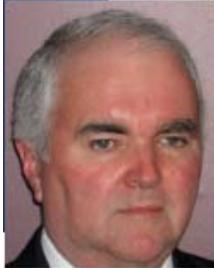


A New Year – New Targets



Cam Hartling, CIA, CMA,
CISA of the Maritime
Chapter - IIA Canada's
Transition Team Leader

I would like to take this opportunity to update chapter members with the latest news on the Canadian Institute project. After the midyear meetings in November 2011, the Interim Canadian Board (ICB) refocused its efforts towards executing the Institute Implementation plan and meeting certain expectations set out by the NAB. A revised business plan will be presented to the NAB for approval in late April.

Efforts in the first quarter of 2012 have been focused on the following:

- IT Platform – an RFP was issued and response received from two potential Canadian vendors. The committee is now awaiting a response from HQ so that an appropriate comparison can be completed. It is important to note that the RFP referenced chapters as an important user of the system and outlined their needs as well as those of the national body. Members will see improvements such as on-line dues renewal in Canadian funds; on-line event registration and payment for Canadian education offerings; tracking of your own CPD; and redesigned websites (National and Chapter) for improved communications.
- Reserves – the NAB has stressed the need for a contingency fund to ensure IIA Canada remains a going-concern. Best practices indicate this contingency should equate to three to six months operating expenses (approximately \$750,000 for IIA Canada). So where do we get these funds? The reserve strategy has three main sources:
 - Founding Partner Program – this is a one-time opportunity to participate as a “Founding Partner” of IIA Canada (both corporate and individuals). All the funds generated through this program will be directed exclusively to the establishment of a reserve. We have contracted a marketing specialist who indicates interest in a program of this nature in Canada. The next step is to start approaching potential partners.
 - Canadian Chapter Support – negotiations are ongoing with all chapter leaders across Canada. At this time, all but two have written letters designating a portion of their unallocated chapter funds to the IIA Canada Reserve. The concept is that these “restricted” funds will be placed in a financial instrument, under IIA Canada control, that will continue to enjoy a modest, low risk return for the chapter yet be available to IIA Canada in the unlikely event of a negative net

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contribution. The group is now developing a policy which protects the chapter's investment and designates conditions under which these funds are to be used.

- IIA Headquarters - Canadian members have had a significant impact in building the assets of The IIA and in doing so have a "stake" in those assets. While the quantification of such a claim could prove a lengthy process, the ICB is working on alternatives for consideration (e.g. cost reductions on services).
- Service Delivery Methodology – decisions have been finalized regarding what services will be delivered by IIA Canada and what will be obtained from HQ. The next step is negotiations with HQ on a total price package for those purchased services.
- Chapter/IIA Canada Roles and Responsibilities – there is a need for the roles and relationships within Canada to be clearly defined. Terms of reference and a project plan have been developed. Identification of the project team consisting of representatives from both chapters and IIA Canada is ongoing. It is important to note that this initiative step is not a requirement of any IIA body, but is considered a must by the ICB.
- Education – the committee is researching new options for the delivery of educational products enabling us to fulfill our guiding principle of providing educational opportunities with Canadian content to all members, regardless of their physical location.
- Marketing program – taking into consideration a number of factors, IIA Canada requires a significant marketing effort to acquire and sustain sponsor interest. We have contracted the services of a marketing expert to develop a strategy that will fulfill these requirements. Applications are also being reviewed for a staff marketing resource to begin execution of this program.

There are some very important key dates approaching which will have significant impact on the project. At the end of April, we will be seeking approval from the NAB and in May approval from the Global Executive Committee. The final "vote" comes from the Global Board at the International Conference in early July.

It is important to note that although the ICB continues to move forward, it is completing its due diligence in monitoring the progress of these initiatives as well as the financial performance of IIA Canada. Contingency plans have been developed and the ICB will not hesitate to implement them should conditions warrant.

It continues to be a busy time leading up to January 2013.

Cam Hartling

IT CORNER



Internal Audits Role on System Conversions/Implementation by Jonathan Nichols, Senior Consultant | Enterprise Risk Services, Deloitte

As organizations grow and mature they are often faced with the task of implementing new systems or undergoing system conversions. Implementing or undergoing a system conversion is inherently risky for organizations. Often these activities go over budget and are behind schedule. Due to the inherent risk Internal Audit plays an important role through all the stages of conversions and implementations.

Internal Audit can assist throughout the lifecycle of the conversion. Internal Audit can help identify, review and provide recommendation as well as support business processes. The Internal Audit adds value to by providing extensive knowledge of the organization and its control environment, business operational processes and weaknesses in the current environment.

Lifecycle of Conversion/Implementation

- Strategy
- Planning
- Development
- Testing
- Deployment
- Post-Go-live

Internal Audit's role by Lifecycle

Strategy

In the strategy stage, Internal Audit can help evaluation key executive decisions such as which software to select, how much work can be performed in-house, the timing and business impact of the project. The Internal Audit department can review the processes used to support key decisions and ensure controls and processes are in place to from the beginning to support the project from start to finish.

Planning

Internal audit should be involved in planning stage to ensure risks are being addressed and monitor budgets and timelines to ensure projections are reasonable. Internal audit can provide guidelines for the business requirements and develop an audit plan to monitor the project. Internal audit should be reviewing deliverables including the business requirements as they are being completed.

At this point an acceptance framework should be established to ensure proper sign-off is obtained as the project progresses. Procedures should be put in place to ensure "rubber-stamping" of deliverables is not occurring. This can be facilitated by assigning designated approvers and developing an acceptance process.

Development

As the project moves in development stage the project team should be completing the business requirements, evaluates gaps in current business processes and application functionality, and determining solutions for those gaps.

In this stage Internal audit can verify that key controls are being included in the conversion, identifying any automated controls that should be included in the conversion and ensuring the access control, change management processes and segregation of duties are being followed. For all of the above, Internal Audit should ensure the proper documentation is maintained.

Testing

In the testing stage, Internal Audit can review test procedures to ensure they are complete and effective in meeting all business and control requirements. Internal Audit can ensure all automate controls are being properly tested in this stage to eliminate future control gaps reducing risks to the organization. Any regulator reporting requirement some be tested in this stage as well. Special attention should be giving to reporting requirements to regulatory agencies such as CRA and SEC.

Deployment

In the deployment stage the data is being transferred to the new environment. At this stage, Internal Audit should verify that all outstanding development defects are being adequately address and proper acceptance and signoff have been obtained. Internal audit should also ensure that a contingency plan is in place.

Post-Go-Live

Internal Audit should conduct a post-implementation evaluation to ensure the system meets the organizational objectives and user need, ensure all data has been converted correctly and ensure all control are working correctly and operating effectively. This phase should last at least 3 months to test daily, weekly, monthly and quarterly controls.

In summary, Internal Audit plays an important role in all stage of system implementations and conversions. Internal audit can verify controls are in place and work effective throughout the process to ensure the project is on track as well as monitor the activities throughout the various stages.



Smartphones the Evolutionary Result of Over 50 Years of Engineering By Chad White, Manager, Internal Audit Services | Atlantic Lottery Corporation

From the earliest radio and cell phones to the modern touch enabled computer in your pocket mobile communications have certainly come a long way. The nerd in me likes to think that the inspiration for the modern smartphone can be credited to Gene Roddenberry's Tricorder, but I'm sure the engineers at places like Motorola and Bell Labs may have played a part as well. The modern smartphone's ability to place telephone calls almost seems like an insignificant convenience when compared to everything that can be accomplished on these devices today. These "phones" with multi-core processors, app stores with millions of alternatives, and the latest in touch screen advances offer the user a seemingly infinite number of uses. People text, email, take pictures, play games, watch videos and television, listen to music, sync files with computers, the list goes on and on and oh yeah sometimes they're even used make phone calls. The modern mobile phone truly is a miniaturized computer however when it comes to securing these devices many people still treat them as they would an old fashioned rotary phone.

Hacking smartphones has become an increasingly common occurrence. I'm using the term hacking somewhat loosely here as most users neglect to enable even the most rudimentary of protection. A recent non-scientific but enlightening study by Symantec showed that of 50 phones "lost" in 96% of cases the finder tried to access the contents of the phone to some degree. The modern mobile phone really is a computer and many of the same risks and countermeasures are applicable for both types of devices. Given the wide range of models and operating systems available out there in the marketplace it would be difficult to address all the specific settings to "lock down" a specific phone. There is however some common areas that we can discuss and I encourage you to do some further research for specific products that you might be using.

1. If passcodes or password locks are available then please enable them. An unlocked phone is wide open and anyone who might come to possess that phone will be able to access all your data and potentially rack up bills.
2. Update the operating system and any installed applications. Just like desktops, laptops et al. modern mobile phones are susceptible to viruses, trojans, exploits etc. Patching the phone with the latest releases addresses many of the vulnerabilities.
3. Use anti-virus software on your phone. Just about every non-proprietary phone can now benefit from anti-virus software. Given that the phone will likely be used to surf the internet and manage email this is another vital piece of protection.
4. Install applications from sources that you trust. Although not a guarantee you're less likely to get malevolent applications from a legitimate app store than some unknown source out there on the internet.
5. Be careful when using public wifi. Remember if you don't control the network someone else does and whoever controls the network can easily capture any information communicated over that network. Also remember that just because a wifi network has a name that looks legitimate doesn't mean that it is. A hotspot can be named anything regardless of any pre-existing networks in the area.
6. For instructions on how to implement these measures please review your phone's manufacturer's website for more information and or consult guides that may have come with your phone.

Program Update by Jody Bishop, CIA, VP Programs, IIA Maritime Chapter



Spring greetings IIA Maritime Chapter members! The Programs Committee has been active over the past number of months. To date, the following sessions were successfully delivered: risk-based auditing (November), advanced interviewing skills (December), a movie night (February) and two free IT webinars featuring Chad White (Atlantic Lottery Corporation) and James Murray (Grant Thornton) (March). And the fun continues! In late April, we are also aiming to launch a New Auditors Roundtable. Details of proposed Auditors

Roundtable are provided below.

The New Auditors Roundtable is intended for new auditors to meet some of their peers, have a forum to ask questions and learn from each other. In the first roundtable, held in Halifax, the intent is to gather together and decide on the topics for discussion at future roundtable events. Subsequent roundtables will be facilitated by individuals with experience in the topics chosen during the April session.

At this time, we are reaching out to Internal Audit Directors, CAEs and individuals in similar positions to help us identify potential participants. If you or one of your staff members is interested in participating

in the initial roundtable event, please send name(s) and email address (es) to Jaime Rudolph, CIA (<mailto:jaime.rudolph@ca.gt.com>) or Jody Bishop, CIA (<mailto:jbishop@deloitte.ca>)

Please note: if there is enough interest in more than one location, we will be exploring options for offering roundtables in multiple locations and/or using a conferencing service.

Chapter Member Profile



Jacques R. Lapointe, BA(Econ), CA, CIA, CGAP, is the Auditor General of the Province of Nova Scotia. Prior to his appointment in 2006, Jacques served as Assistant Deputy Minister and Chief Internal Auditor for the Province of Ontario, following several years in government finance and audit, and a 15-year career in public accounting that included several years as a partner in a Toronto, Ontario chartered accounting firm. He has served on the Boards of Directors of several non-profit corporations and crown agencies, has published articles on government audit and is a frequent speaker at professional conferences in Canada and abroad. A member, and chair, of the executive committee of the Canadian Council of Legislative Auditors, he also currently serves on the Board of Governors of the CCAF-FCVI Inc. and the IIA Research Foundation Board of Trustees.

When did you complete your CIA?

I wrote the CIA exams at corporate HQ in Orlando in November 2003.

How did you get into the internal auditing profession?

In the mid 1990s I was working in a small internal business advisory group in the Ministry of Housing in Ontario. My boss was promoted to the Ministry's Audit Director role and I took over her job. Later when it was announced that my group was going to be eliminated in a budget crunch, I joined her in the internal audit branch, and discovered the world of internal audit. When I was then able to bring the whole advisory group to IA with me, we transformed the IA branch into a modern assurance and consulting group. That was definitely one of my happier career changes.

What have been some of the benefits of obtaining the CIA?

When I obtained the designation, I was head of internal audit for Ontario. The CIA added significantly to my credibility as an IA leader in the government. It also helped solidify my personal involvement in the IIA, which had benefitted me enormously in terms of professional development. I was able also to take advantage of the IIA's specialist designations, in my case the CGAP for public sector auditors.

Where have your travels with the internal audit profession taken you?

I have been lucky to be able to be closely involved with the IIA not only at the chapter level in Toronto, but globally through international committees like the public sector committee and the professional issues committee, and I have been a speaker at a number of IIA conferences. This volunteer work has been greatly rewarding and has taken me to several cities in Canada and the USA (many times to Orlando) and to great cities like Amsterdam, Johannesburg and Sydney Australia. It has literally been a wonderful journey, and I have made good friends all over Canada and the world.

What do you enjoy most about the internal audit profession?

I know I should say that I have loved the work – which is true. And both in internal audit and my current auditor general role, I find tremendous satisfaction in being able to make a difference in some small way to the world I live in. But truly my greatest pleasure has come from the marvelous people I have met in this business and the great and enduring friendships I have made. I am always struck by the dedication and good nature of those who are attracted to audit as a profession.

What would you say are the biggest challenges facing internal auditors today?

In difficult economic times, companies and public institutions can be tempted to reduce their audit functions, or to divert them to other activities. I believe these decisions are counterproductive for the organizations. Internal audit leaders must remain aware of these risks and do their best to minimize them.

At a different level, the profession is constantly evolving, challenging auditors to remain current. And most importantly, auditors need to remain relevant and make sure they continue to provide high value services to their client organizations.

To Open the embedded Article Below in Full Size - Double Left Click the paperclip with your mouse. 

View from IIA Global



Quality counts | don't just talk the talk
"We should teach other auditors about the Standards, volunteer to serve on independent quality assessment teams, and help ensure our senior management and boards know the value of full compliance."
Richard Chambers, president and CEO of IIA Global

Recently, I was reflecting on the progress internal auditors are making in becoming recognised as a profession and for our skills and abilities. However, it occurred to me that we have just passed a somewhat very important landmark for our profession. This year marks a decade since the requirement was introduced that all internal audit functions undergo periodic independent quality assessments. As internal auditors, we are champions for the faithful adherence to laws, regulations, policies and procedures. However, when it comes to compliance with our own professional standards, it seems many of us are less concerned. In the 2010 Common Body of Knowledge survey, fewer than half of the internal audit groups surveyed said that they fully complied with the Standards for the Professional Practice of Internal Auditing (Standards).

The reasons given for non-compliance varied. Some audit executives felt the Standards were not appropriate for a smaller internal audit group or for their company or industry. Others believed that compliance would be too costly or time-consuming. A few respondents even stated that compliance was not "expected" in their countries or that their management or boards did not support the process.

However, if we had heard these same excuses about professional standards from any of the physicians, attorneys or accountants that we audited, we would have found them, to put it bluntly, inadequate. It is also difficult to imagine a public accountant openly declaring: "We are just a small organisation, so we don't use accounting standards. It's simply not worth our time."

Of all our standards, the one that seems most challenging for compliance is the requirement for an independent quality assessment. Exit interviews consistently indicate that independent quality assessments add value, and other recent surveys have found the reviews also serve to show the quality of our work and to enhance our stakeholders' confidence in our abilities.

Yet, even at organisations where the internal audit charter specifically states that internal auditing will be practiced in accordance with the Standards, compliance with this particular one is

"We audit every other essential part of the internal control system, but it appears that we hesitate to audit ourselves"

inconsistent. We audit every other essential part of the internal control system, but it appears that we hesitate to audit ourselves. The cost of continued non-compliance with our professional standards could be considerable. Some audit executives have already paid a price for non-compliance, in particular, when things have gone wrong and senior management or the audit committee looked for an explanation. We might also want to consider what has happened in various other professions recently, when inconsistent or ineffective practices have sometimes led to increased regulatory oversight.

We owe it to ourselves and to each other to help internal auditing groups come into compliance. We should teach other auditors about the Standards, volunteer to serve on independent quality assessment teams, and help ensure that our senior management and boards know the value of full compliance.

Clearly, there is still a lot of work to be done in this area. I would like to take this opportunity to call on all internal audit professionals worldwide to make a firm commitment to internal audit quality.

It's not enough to comply merely with the specific standards that we happen to favour. It is essential to the reputation of our profession that internal auditing is practiced consistently.

FOR FURTHER INFORMATION
Richard Chambers writes a blog at www.theia.org/blog/rchambers and tweets at [www.twitter.com/ILACED](https://twitter.com/ILACED)

New Brunswick Exam Site Opened!



The IIA on Friday, January 20 opened a New Brunswick exam site. Candidates should now be able to schedule their exams at the following site.

Site ID: 55374 | CompuCollege | Fredericton, New Brunswick | Canada

The Auditor's Guide to Conflict Resolution

by Carol McLachlan for CareersinAudit.com

Disputes and Deadlocks: the auditor's guide to conflict resolution



If you've managed to navigate purely tranquil waters in your career, then bon voyage! But if, like the rest of us, you steer through the turbulent rivers of difficult people, delicate relationships or out-and-out conflict, read on.

Conflict comes in all shapes and sizes and many different guises

And here are just a few:

1. Type of conflict: Disagreement on policy and procedure: what and how, and by whom

Practical examples: Budgetary cut backs, who's accountable for what

2. Type of conflict: Interdependence: one job affecting another

Practical examples: Finance team late with data causes auditor to miss deadline

3. Type of conflict: Differences in style and approach

Practical examples: The 'task orientated' just wants to get the job done quickly, while for the 'process orientated' having it done in a particular way is paramount

- A preference to work alone as opposed to as a collaborative team
- One leader is open and inclusive whilst another is directive and autocratic

4. Type of conflict: Personality clash: relationship tensions often fuelled by emotion

Practical examples: Suspicion of others' motives

- Power clash, unyielding, competitive at all costs
- Hard feelings, resentment

5. Type of conflict: Incongruent goals

Practical examples: Resistance

- Lack of commitment
- Conflicts of interest

Wherever there are people, there is conflict

With so much scope for conflict, it's a miracle we ever do anything in harmony! But conflict is an inevitable part of business, and life. If you haven't encountered it already, you soon will! And the good news is conflict is not always bad. Effectively resolved, conflict can bring personal and professional growth plus an opportunity for constructive change.

Here's how:

Michael's story

As a middle manager, Michael was doing well. He had a strong, productive relationship with his line manager. They worked together so effectively that they consistently over-achieved, so much so, the line manager was promoted and moved to another department.

Michael had no foreboding about the change. He had a strong grip on his personal objectives and the objectives of the business, and he relished the challenge of inducting a new boss into the department. The reality was rather different. Within days he knew something was going wrong. It appeared that he and the new boss had a personality clash. Nothing he did was right, mutual communication broke down and each felt the other wasn't up to the job. Within weeks, the department's performance slipped, deadlines were missed, results were off and the two were bristling with resentment.

As his coach, I was called upon to unpack the situation. What quickly came to the fore was the magnitude of Michael's relationship with his former boss. The two were different personalities but they'd built a powerful *modus operandi*, based on an alliance of equals, bringing different strengths to the relationship.

The result was a powerful synergy where the whole truly was bigger than the sum of the parts. Without his old boss, Michael had become just one of the parts. The synergy had evaporated.

Two sides to every story

Michael did acknowledge that the new boss wasn't just a collection of faults. We did a quick analysis to identify his strengths as a leader and the value that he brought to the role. This produced a considerable list; Michael couldn't help but be impressed. So what was going wrong?

Michael decided that it wasn't what the boss actually did – it was the way that he did it. In other words, the source of their problems wasn't the first or the second type of conflict in the box above; but it did embrace, to differing degrees, the other three. This realization was helpful as Michael could now establish a way forward. But first we had to look at what Michael himself was doing. Because of course, we can't change other people but we can change our own behavior. When we do this, we get a different response.

What's your preferred way of behaving in a conflict situation?

We started with a questionnaire. Like Michael, you can take the Thomas-Kilmann¹ Conflict Profile¹ by emailing me at <mailto:info@theaccountantscoach.com>. Michael's profile showed that he had shifted from a healthy, effective collaborative style to plain avoidance. Michael had unwittingly slipped into this – flagged up by procrastination, lack of assertiveness and co-operation – because he felt disempowered and frustrated.

Might makes Right

And the new boss? His management style was hands on, directive, command-and-control; an approach totally alien to Michael. With his old boss, their 'relationship of equals' was founded on adult to adult² communication.

This proved an effective work style, characterized by responding to hard facts in the here and now, employing logic and reason, over feelings and emotion.

But Michael saw his new boss as a 'controlling parent'², and this took Michael back to the past, unconsciously re-playing relationships with parents and teachers, falling back on ingrained patterns. He adopted modes of operating that had made sense as child (digging in his heels, stubbornness, rebellion) but which were no longer appropriate in adulthood.

This was a major breakthrough. But before we conclude Michael's story, let's take a look at some of the other ways to break the conflict cycle.

Conflict can be destructive. Legitimate differences spiral out of control and lead to situations where co-operation crumbles and business objectives are jeopardized. To calm these situations, take a positive approach to conflict resolution and follow these golden rules.

8 tips to Crack Conflict

1. Relationships matter. Adopt these core values: mutual respect, courtesy, patience, flexibility.
2. Communicate. Get issues into the open quickly. Avoid festering and escalation.
3. Deal with issues rather than personalities. There is no such thing as a 'difficult' person. We all have real and valid arguments. By separating the problem from the person, issues can be tackled while the relationship is safeguarded.
4. Actively listen. Understand where the other person is coming from before defending your own position. Listen with empathy and appreciate the other person's point of view.
5. Agree the issue. Disparate needs, values and goals mean we perceive issues differently. Different people see different problems. Even if you can't establish a common perception of the problem, you need to understand what the other person sees as the problem.
6. Agree the objective. Where do you both want to be? What will progress look like?
7. Describe the conflict in objective terms: how does it affect performance/client service/the team?
8. Explore options together: brainstorm, remain open to all ideas.

Prevention beats escalation

Michael's journey is ongoing. Without a doubt he's on a much bumpier path with his new boss than with his old - because their innate styles don't gel naturally. But the two do now have a modus operandi shaped by the tips above.

And overall, Michael feels better equipped to work constructively with a wider variety of people: co-workers, clients, intermediaries. He's become more self-aware and developed the ability to adapt his own style to circumstances.

And all in all, he is now a more savvy communicator.

Notes

¹ In the 1970s Kenneth Thomas and Ralph Kilmann described five styles of dealing with conflict. They noted that individuals have a preferred conflict resolution approach and they identified which styles were most appropriate in a variety of situations.

² 'Adult to adult' and 'controlling parent' are terms used in Transactional Analysis. Developed in the 1960s by Eric Berne, his seminal work was 'Games people play'.

Meet Mark L. Britt



Mark L. Britt CA, CIA, CRMA, CFE, Director of Internal Audit, University of Toronto Canadian Eastern District Representative of the IIA, IIA Canada Interim Board Member and the Co-Chair of the Canadian Chapter Relations Committee (CCRC)

Mark Britt became the Director of Internal Audit at the University of Toronto in 1996 after joining the Department in 1991 as an Audit Manager. Prior to that, he spent nine years in public accounting with two national firms. His entry into the internal audit function was more serendipity than planned and during his time in public accounting he convinced himself that he was not interested in it. It wasn't until he joined the University's Internal Audit Department that he came to realize the broad scope of responsibility and activity that internal auditors have and the tremendous authority and respect that go along with that. A lot has obviously changed since the early days of the internal audit profession and when looking back on his career he feels very fortunate to have had the type of experiences in the places he has worked since graduating from University. When asked what he does for a living, Mark likes to say "I have a great gig in a great place and I wouldn't change it for anything".

A graduate of York University in Toronto with a Bachelor of Business Administration (BBA) degree in 1982, Mark obtained his Chartered Accountant (CA) designation in 1986. After joining the Internal Audit Department he obtained his Certified Fraud Examiner Designation (CFE) in 1993, the Certified Internal Auditor (CIA) designation in 2001 and his Certificate in Risk Management Assurance (CRMA) in 2012. Mark's role at the University includes directing a team of seven auditors in the planning and execution of the University's program of compliance, operational and information systems auditing. He serves on a variety of University committees and frequently makes presentations to academic and staff administrators about financial administration, internal control and risk management and fraud awareness and prevention. He also participates as a Mentor in the University's Leadership Program and the Succession Development Program.

Mark is a frequent invited speaker at conferences, seminars and professional meetings and especially enjoys the teaching and training aspect of his job. He co-authored the article "And the Survey says... Canadian Universities are Victims of Fraud" published in the winter 2011 edition of University Manager Magazine.

Mark first became involved with the IIA Toronto Chapter in 1997 and is currently the Canadian Eastern District Representative of the IIA, an IIA Canada Interim Board Member and the Co-Chair of the Canadian Chapter Relations Committee (CCRC). He is a Past-President, Senior Vice-President and Chair of the Audit Committee of the Toronto Chapter and the Past Chair of the Internal Auditors Standing Committee of the Canadian Association of University Business Officers (CAUBO).

In 2011 Mark was the recipient of the IIA Canada Distinguished Service Award, and in 2010 he received the Outstanding Contribution Award from CAUBO and the Volunteer of the Year Award from the IIA Toronto Chapter.

Obtaining the CIA certification complimented with the CFE has served to reinforce the status of the professional approach to internal audit at the University. "In an educational institution that is in the

business of granting degrees, credentials carry a lot of weight and are taken very seriously.” He feels that having such a certification only serves to enhance the reputation and integrity of the audit function within the University.

Still however he maintains one of the biggest challenges he encounters, which he feels is not unique to internal audit in a university, is consistently being able to demonstrate increased value from the investment organizations make in their audit functions while dealing with diminishing financial resources and competing for the best and brightest audit staff especially with the private sector. It requires a great deal of tact and skilful relationship management to stay one step ahead of the increasing demands being placed on the function by all its stakeholders...and in a university there are many.

Mark insists that there’s no other place he’d rather be practicing internal auditing. “The University is full of unique challenges and opportunities for auditors and having the ability to work with experts from all fields in the knowledge transfer business of teaching, research and innovation is what keeps me looking forward to coming to work every day.”

In his role as District Representative for Eastern Canada, Mark works closely with the six Chapters between Toronto and St. John’s but maintains he has a special affinity for the East Coast. “I have done Chapter visits and presentations for the Maritimes and the Newfoundland and Labrador Chapters and do enjoy spending time in that part of Canada as well as working with the incredibly committed volunteers that make those Chapters run well. As part of the Interim Canadian Board, formerly the Canadian Council, Mark has had the opportunity to visit all of Canada, something he feels he would not have done if he weren’t involved with the IIA. It is a very rewarding part of the IIA volunteer experience for Mark and one he once again feels very fortunate to have the support of his employer for his involvement with.

In addition to travel to all parts of Canada, Mark works extensively with all new Canadian Chapter Leaders as an instructor at the IIA Leadership Academy held in Orlando, Florida each April. “It is one of the perks for IIA Chapter leaders to go south when it’s still pretty cold in many parts of Canada”.

Professional Development



Fraud and Corruption Auditing and Investigation

By Lal Balkaran, MBA, FCGA, FCMA, CGMA, CIA

General

Most frauds involve a lack of adequate internal controls (opportunity), the need to maintain an expensive lifestyle or pressure to meet goals (incentive), and the perpetrators’ lack of awareness that their actions are wrong (self-rationalization) or simple lack of integrity

Research has now shown that one-third of business failures are attributed to internal fraud while organizations are losing as much as 7% of their annual turnover as a result of fraud with 85% of the worst frauds perpetrated by employees. What is alarming is that only a small percentage of losses are recovered. Moreover, a high percentage of frauds are committed by senior management and

executives. Deterring fraud is essential to the health and integrity of organizations throughout the world.

Fraud costs everyone

Consider these frightening statistics which research has now shown. Half of the Third World debt of over US\$1.5 trillion is due to fraud and corrupt practices.

At the end of 2010, fraud was more than a US\$1-trillion industry in the US alone up from almost US\$700-billion in 2006. The 2008 US\$700-billion bailout of Wall Street as a direct result of the sub-prime crisis will cost all Americans. What we now know is that reckless lending to persons who could not carry those mortgages and outright fraud were two of the main factors for that fiasco. Of US\$4-trillion spent globally on government public contracts each year, \$400-billion is lost to bribery. Systematic corruption adds almost 25 per cent to procurement costs. US\$42-billion earmarked for aid to Africa were found in Swiss banks. US\$67-billion in the Philippines during the Marcos and Estrada eras were scooped off. And US\$70-billion was the amount involved in China where corrupt officials sold off state entities at bargain-basement prices to friends and relatives.

The scourge of fraud

Fraud devastates poor people in developing countries. It negatively affects both the developed and developing world and is shaking the confidence of global institutions... The scourge is stifling fledgling democracies and is distorting economic policies not to mention its impediment to developmental efforts and its undermining of financial structures. The social costs are even monumental as more misery and more poverty emanate due to less social services brought about by the lack of funds lost through fraud and corruption. More alarming is that funds earmarked to help the poor are diverted to the anti-fraud and anti-corruption effort.

Moral Costs

Where fraud and corruption is rampant and systemic, people grow up thinking it is acceptable and an integral part of how society functions. There is a breakdown on society's morals. Within this background, there is a role for all governance stakeholders to play in combating this ongoing problem. It will be difficult to completely eliminate all fraudulent and corrupt activities, but preventative and detective measures along with corrective action can be taken to stop fraud in its tracks starting at the very top of an organization.

Role of the Board

Good governance in all organizations means effective board governance. Society expects the board to provide a vision for the future and set the strategic direction that the organization takes. All boards share a fundamental stewardship role which includes the inescapable basic responsibility to promote the health and well-being of their organizations. As the board is the ultimate source of accountability for the performance and actions of the organization, it has an overarching role in the fight against fraud and corruption. Given their sitting at the very top of an organizational structure, it is in the boardroom where the anti-fraud and anti-corruption tone and direction are set. How is this done? The board must ensure the existence of a:

- Culture of honesty and high ethics
- Transparency and accountability
- Positive tone at the top
- Code of business conduct
- Positive workplace environment
- System for hiring and promoting appropriately qualified employees
- Oversight process for the Audit Committee, Senior Management, and Audit

I would like to emphasize the importance of a corporate culture and tone at the top. The very work environment and culture either foster or discourage corrupt practices. E.g., You work in an organization with a poor corporate culture and a negative tone at the top where everybody steals. Would you join in? If you do, you will probably not be caught since investigators are busy chasing other thieves, and even, if caught, the chances of prosecution and a severe penalty for such common crime will be low. Therefore, you too steal. As everyone is now stealing, more goods to replace those stolen have to be acquired. Production costs rise and these are passed to the consumer in the form of higher prices. Also, as new recruits join the organization, they too are trained in how to steal and the vicious cycle continues. On the other hand, if you work in an entity where there is an ethical way of doing business, a positive tone at the top exists, an enforceable code of business conduct exists, theft is rare and the chances of your being caught and punished are high, you will most definitely choose not to steal. See how the framework of the work environment shapes your behavior?

Now that we know what is expected of the board to fight fraud and corruption, let us see how this filters down to other stakeholders throughout an organization starting with the crucial committee of the board - the audit committee.

Role of the Audit Committee

Audit committees are expected to play a critical role in preventing, detecting, and investigating fraud. To help prevent fraud, members of this committee should:

- Assess the integrity of the culture and the tone at the top
- Create an environment of openness and accountability
- Ask difficult questions
- Ensure adequate processes and controls
- Oversee codes of conduct and ethics programs
- Oversee effective whistleblower processes
- Insist on complete, unfiltered reporting of whistleblower complaints
- Gain exposure to the wider management team, customers, and vendors
- Use employee surveys to gauge corporate culture
- Get to know finance people at all levels below the CFO
- Provide support to the internal audit activity

I would not go in to detail on each of the above but I want to touch upon a few key areas. For instance, tone at the top is so important that the audit committee must insist that perpetrators of fraud are always fired. This sends a powerful message throughout the entity that fraud will not be tolerated in any form. Don't just wrist-slap, gloss over, issue a warning, or find reasons to keep a crook on the payroll because of his or her connections. In one company that I audited in the past, discovery of a fraud that

involved six people ultimately resulted in the dismissal of 40 people because “they should have known and raised concerns.”

The audit committee is dependent on the fraud detection capabilities of internal auditors. If a fraud has occurred the audit committee is responsible for determining the extent of the investigation and whether internal, or internal and external, resources should be included. The audit committee is expected to work closely with both the internal and external auditors to keep track of possible problems and assess management behavior for appropriate tone at the top.

The audit committee is uniquely placed at the hub of an early warning system consisting of senior management, the finance area, and the internal and external auditors. How audit committee members respond sends a powerful signal to the rest of an organization about how important the independent directors believe the fight against fraud to be.

Within the last twenty years, several high-profile scandals and business failures have brought to light reporting deficiencies that eroded hundreds of billions of dollars of market capitalization. The fact these deficiencies went unchecked despite audit committee oversight has served as a lesson to audit committee chairs.

Role of Auditors

Now let us turn to what is expected of both the internal auditors and the external auditors. How often do you hear “where were the auditors?” when a fraud is uncovered? Over the years, auditors faced a litany of lawsuits from angry shareholders who lost billions. Remember the demise of Arthur Andersen, one of the Big Six at one time? And its role in a slew of companies tainted by fraud including the now infamous Enron? And Laventhol and Horwath that went out of business as a result of the PTL fraud. It was once the seventh largest accounting firm in the US. They are no longer around.

Internal auditors

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. (Institute of Internal Auditors).

Because of its nature, internal auditing is a key pillar of corporate governance and is much broader and more encompassing as internal auditors have a continual presence throughout an organization and are close to its operations. It is such closeness which enables it to look at the underlying operations that drive the financial numbers before those numbers actually hit the books.

As such, they are expected to have a greater understanding of the business and its risks when compared with other governance stakeholders. After all, for those who do not know its importance, it is the internal audit function that is one of the board’s most powerful mechanisms for understanding the full spectrum of the key risks facing the company, and monitoring the effectiveness of related controls and risk management processes. Therefore, they should know those areas where the organization is most vulnerable to potential fraudulent activities. Armed with this knowledge, internal auditors become the audit committee’s first line of defense by providing, among other things, reports on fraud risks, internal controls, and governance.

If internal auditors are to be truly professional and add value to justify the internal audit activity, they must review, understand, and apply the updated IIA's International Professional Practices Framework or IPPF, which embodies the Definition, Code, Standards, Practice Advisories, Position Papers, and Practice Guides. This document is the authoritative guidance for the internal audit profession. I have brought copies, each in a neat little accordion-type pocket folder. Please feel free to take one before you leave and use as you see fit. The International Standards for the Professional Practice of Internal Auditing (IIA Standards) are now mandatory for all internal auditors. And there are several areas that specifically focus on fraud. For instance, IIA Standard # 1210-1 requires, inter alia, internal auditors to have the knowledge to identify the indicators of fraud.

Again, of significant relevance is IIA Standard 2060 whereby "the chief audit executive (CAE) must report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management and the board." Other related literature from the IIA exists and are expected to be used by internal auditors in the fight against fraud. I strongly urge auditors of all stripes (internal, external, information technology, and operational) to study these authoritative literature and apply them in their everyday auditing task.

External auditors

External auditors can also be a key resource in the anti-fraud effort by providing guidance on fraud risks and behavior observed within the company. The outside auditors have a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. They can also help identify when a company's culture is shifting in the wrong direction and should provide audit observations on what they see occurring behaviorally and culturally, as well as what they consider to be leading practices. Audit firms typically conduct a detailed financial risk analysis of their client's company to get a pulse for its health and general viability. They also offer industry- and geography-specific indicators of fraud risk. Audit committees would like these views to be shared with them.

External auditors should also consider meeting informally with the audit committee chair and discuss any sensitive topics that could potentially lead to fraud and brought to the board. Don't wait for audit committee or board meetings to happen. External auditors should also provide the audit committee with a list of areas discussed with management that include key accounting decisions, areas where management disagrees with the external auditors, accounting standards and guidelines, and how these are woven into financial policies and procedures.

Do your research, sharpen your accounting skills and understand and assess the accounting practices. Challenge explanations provided by management and question things if they seem to be unusual. Most of the original entries in the WorldCom fraud were initially correct, but later topside entries moved the expenses into asset accounts. In the HealthSouth fraud, where there were at least 2,000 ledgers, most of the fraudulent entries occurred in the intercompany entries. The major entry was a debit to the suspense account with a credit to revenues. The suspense account was later closed, and asset accounts were established with a credit from the suspense account. The external auditors did not catch on to this financial engineering.

Involve forensic auditors in the external audit team. This is perceived as an attractive, low cost option for improving auditors' fraud detection capabilities. Audit firms must also focus on improving the training of existing account teams to raise awareness of fraud risk, as well as adding new forensic investigative practices to the audit process which may include psychological and behavioral skills. Fraud continues to be a prominent issue commanding the attention of regulators as well as of the accounting profession. The auditor's concern is that the financial statements of a company be stated fairly in all material respects. Because auditors cannot evaluate every transaction of a company, they have to make judgments and decisions dictated by a risk assessment and cost-benefit analysis. Both regulators and stakeholders are strengthening the role of auditors in the deterrence and detection of fraud.

Role of Management

Management generally exists to implement the strategic thrust of the company developed by the board of directors. With regard to the anti-fraud effort, they must therefore ensure that the following are in place:

- Proper internal control frameworks
- Effective management control systems
- Proper organizational structure
- Effective policies and procedures and weaving of accounting standards and guidelines into financial policies and procedures.
- Effective anti-fraud processes and controls
- Proper systems and practices

Role of all employees throughout an organization

All other employees have a professional and moral obligation to be on the lookout for fraudulent and corrupt activities throughout an entity. After all, it is they, who perform the day-to-day task of initiating transactions, having these approved, and recording and reporting such transactions to the appropriate authorities. They know in detail the systems, practices, procedures, people, customers, and vendors. Therefore, they should:

- Have a basic understanding of fraud and be aware of the red flags
- Participate in the process of creating a strong control environment
- Understand your role within the internal control framework
- Know how job procedures are designed to manage fraud risks
- Know when non compliance may create an opportunity for fraud to occur or go undetected
- Read and understand policies and procedures (e.g., your own department policy, corporate policy, fraud policy, and whistle-blower policy)
- Assist in fraud investigation
- Participate in the control and design of fraud control activities and monitoring activities
- Report suspicions or incidences of fraud
- Attend fraud-related training and development programs

Lal Balkaran is a Fellow Certified General Accountant, Fellow Chartered Management Accountant, Chartered Global Management Accountant, Certified Internal Auditor, and holds an MBA from the Edinburgh Business School. Lal is a published author and is perceived as a leading member of the internal audit profession with more than thirty years of internal auditing experience obtained in a wide range of industries both in the private and public sectors.

Mr. Balkaran wrote six reference books on business and related areas including the world's first dictionary on auditing published by Lexis-Nexis Canada and an international directory on accounting and business certifications published by Wiley. He is also a prolific writer on his native Guyana and has published another six books on the country.

Mr. Balkaran is a Past President of the IIA-Toronto and sits on the Committee of Research and Education Advisors of IIA Global, Internal Auditor Editorial Advisory Board, and is an IIA-Toronto Honorary Member. He was a member of the Government of Canada Internal Audit Advisory and is the founder of IIA-Guyana.

CPE Reporting Reminder



Earning your certification is just one piece of the puzzle. Maintenance of your certification by complying with your Continuing Professional Education (CPE) requirements and reporting of CPE annually further demonstrate your commitment to yourself and the profession.

- All certified individuals are now required to report CPE on an annual basis.
- Report CPE using the Certification Candidate Management System (CCMS) by December 31, 2012.
- Practicing CIAs are required to report a minimum of 40 hours annually (20 hours for non-practicing).
- Practicing individuals that hold specialty certifications are required to report a minimum of 20 hours (10 hours for non-practicing).

During this transition year, individuals will report varied amounts of CPE, based on when they last reported. The table below indicates the reporting requirement for the December 31, 2012 deadline based on the certificant's ID number and last reporting cycle.

ID NUMBER	LAST REPORTING	IN 2012 YOU WILL BE REQUIRED TO REPORT FOR THE FOLLOWING YEARS:
EVEN	2010 (For CPE earned in 2008 and 2009)	2010 2011 2012
ODD	2011 (For CPE earned in 2009 and 2010)	2011 2012

Don't miss your deadline! Report anytime in 2012 once you have met your requirements.

Events

IIA Maritime Chapter events

[April 30, 2012](#)

- [2012 Annual General Meeting - Deloitte Office, Purdy's 11, Halifax - 11:30 a.m. - 1:30 p.m. - Contact: Jody Bishop, CIA, VP Programs - Go to link below for further details](#)
- http://www.theiia.org/chapters/index.cfm/view.event_detail/cid/126/event_id/18905

[May 10, 2012](#)

- [2012 Graduation & Certification Luncheon - Halifax Club, Hollis Street, Halifax - 11:30 a.m. - 2:00 p.m. - Contact: Don Wolfe, VP Certifications - RSVP by May 4, 2012 - Go to link below for further details](#)
- http://www.theiia.org/chapters/index.cfm/view.event_detail/cid/126/event_id/18898

IIA Canada Events

2012 NATIONAL CONFERENCE! SEPTEMBER 23-26 AT THE MONTREAL, HYATT

TRAINING WEEK IN WINNIPEG! MAY 28 – 31, 2012 AT THE FAIRMONT WINNIPEG

The following sessions will be offered:

- Corporate Governance: Strategies for Auditors (2 days)
- Operational Auditing: Influencing Positive Change (2 days) ***New for 2012!**
- Auditor-in-Charge (4 days)
- Control Self Assessment: An Introduction (2 days)
- Control Self Assessment: Facilitation Skills (2 days)

TORONTO APRIL 17 – 20, 2012 SEMINAR WEEK

Courses offered during Toronto Seminar week include:

- Audit Manager: Tools and Techniques (4 days)
- Operational Auditing: Influencing Positive Change (2 days) ***New for 2012!**
- Performing External Quality Assessments of The Internal Auditing Activity (2 days)
- Audit Report Writing (2 days)
- Consulting Activities, Skills, Attitudes (2 days)

2012 WEBINAR SERIES EVENTS

APRIL 24, 2012, 1:00 – 3:00 ET

USING ADVANCED STATISTICAL METHODS IN FINDING FRAUD – IN FRENCH

May 15, 2012 at 1:00 pm ET

Lean Auditing

June 12, 2012 at 1:00 pm ET

Value-Added Internal Audits to Improve Business Operations and Team Performance

Visit IIA–Canada's [website](#) for a link to the on-line event registration for these events.

The IIA's 2012 International Conference

Boston, Massachusetts, USA

[Visit the official website](#)

The IIA's 2012 International Conference will be held in July 8 – 11, 2012 in Boston, Massachusetts, USA. An anticipated 3,000 delegates from more than 100 countries will come together in this historical, yet metropolitan destination city.

Newly Released IPPF Guidance

The following guidance was recently released by The IIA:

Practice Guides — General

NEW! [Quality Assurance and Improvement Program](#), March 2012

NEW! [Coordinating Risk Management and Assurance](#), March 2012

NEW! [Reliance by Internal Audit on Other Assurance Providers](#), December 2011

NEW! [Independence and Objectivity](#), October 2011

Practice Advisories

 **NEW!** [2320-2 Root Cause Analysis](#), December 2011

Practice Guides and Practice Advisories are restricted to IIA members only.



Non-members may purchase [Practice Guides](#) and [Practice Advisories](#) from The IIA Research Foundation [Bookstore](#).

Standards & Guidance — International Professional Practices Framework (IPPF)

The International Professional Practices Framework (IPPF) is the conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors. A trustworthy, global, guidance-setting body, The IIA provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as [mandatory guidance](#) and [strongly recommended guidance](#).

Risk Management and Internal Audit: Forging a Collaborative Alliance

RIMS and The Institute of Internal Auditors Joint Report Highlights the Advantages of Internal Audit and Risk Management Collaboration

NEW YORK (April 11, 2012) — Collaboration between the disciplines of internal audit and risk management can lead to stronger, more efficient decision-making and enhance an organization's overall risk management capability and value, according to a new executive report jointly released by RIMS (Risk and Insurance Management Society, Inc.) and The Institute of Internal Auditors (The IIA). The free report is available on both the RIMS and The IIA websites.

The "Risk Management and Internal Audit: Forging a Collaborative Alliance" report defines the roles and responsibilities of both the risk management and internal audit functions. It highlights four common practices, as well as the value that each of the practices generates for organizations, while building robust risk management capabilities. The report also features four cases that highlight differing

approaches certain highly regarded organizations have taken in realizing the benefits of forming such alliances: Cisco Systems, Hospital Corporation of America, TD Ameritrade, and Whirlpool Corporation.

“The risk management and internal audit roles are complementary. An overarching common goal is to position organizations for successful achievement of their respective missions and business objectives,” said Carol Fox, RIMS Director of Strategic and Enterprise Risk Practice. “As noted in the report, the two disciplines are more effective working together than separately, especially when there is a common understanding of each other’s roles. For example, as internal audit offers assurance as to management’s effectiveness regarding strategic risks, the risk management function provides the techniques and methods for management to be most effective.”

“In the end, risk managers and internal auditors have many of the same stakeholders — boards and executive management — and these stakeholders want to maximize resources while effectively managing risk,” indicated IIA Vice President of North American Services Hal Garyn, CIA. “Having these vital risk management and assessment functions collaborate, speak the same language, and leverage one another’s perspectives on the business is crucial. The sum is truly greater than their parts.”

About RIMS

As the preeminent organization dedicated to advancing the practice of risk management, RIMS (Risk and Insurance Management Society, Inc.) is a global not-for-profit organization representing more than 3,500 industrial, service, nonprofit, charitable and government entities throughout the world. Founded in 1950, RIMS is dedicated to advancing risk management for organizational success, bringing networking, professional development, and education opportunities to its membership of more than 10,000 risk management professionals who operate in more than 120 countries. For more information on RIMS, visit www.RIMS.org.

(Credit: IIA Global website)

Our IIA Maritime Chapter Membership – Did You Know?

New Chapter Members since April 1, 2011- **41**

Total Current Membership – IIA Maritime Chapter - **265**

CRMA certification holders – IIA Maritime Chapter - **5**

The CIA Learning System offered at a discount to our Members!

The IIA has developed the CIA Learning System combining print materials and interactive online learning software to deliver a customized learning experience. The program is the first to be aligned with the 2009 International Professional Practices Framework.

Your Maritime Chapter is offering the CIA Learning System to candidates at a discount from the IIA prices. The prices below include shipping and applicable taxes:

- Full Kit (Parts 1 to 4) – Printed material and online software \$745 USD
- Individual Part – Printed material and online software \$285 USD

If you, or someone you know is interested in purchasing the CIA Learning System, please contact your Chapter CIA Coordinator at <mailto:don.wolfe@ca.pwc.com>.

Want to Become a CIA? Here's the 'members' guide to becoming certified...

Step 1

- Decide Which Certification Is Right for You - The IIA's Certified Internal Auditor® (CIA®) certification is the only globally accepted designation for internal auditors. It is a four-part exam that remains the standard by which individuals demonstrate their comprehensive competence and professionalism in the internal auditing field.

Step 2

- Determine Your Eligibility and Skill Level - Each of The IIA certification programs has unique and specific education eligibility requirements that a candidate must meet to take the exam. In addition, you may want to assess your skill level by taking a practice test using the sample questions on the Web site. Although your score on a practice test will not necessarily indicate what your score would be on a certification exam, a practice test may assess your readiness and lets you know in what areas you need improvement.

Step 3

- Register for the Exam - The IIA's certification exams are now offered through computer-based testing, year-round at more than 500 locations worldwide.

Step 4

- Prepare for the Exam - You determine the method(s) in which you need to prepare for the exam. We provide you with a list of available resources for your consideration.

Step 5

- Take the Test - The IIA's certification exams are administered through the worldwide network of Pearson VUE Testing Centers.

Step 6

- Receive Your Certificate - Once you have passed the exam and met all other program requirements, your certificate will be issued to your local IIA institute for distribution

About the Newsletter

You have received this email because you are on the IIA's Maritime Chapter's email distribution list. To add or remove your email address from our Chapter email distribution you may update your member profile online indicating you give your permission to have the Chapter send you emails or contact the Institute of Internal Auditors Headquarters at 1-407-937-1100.

Please encourage new members, or non-members in the profession, to subscribe to emails in order to stay abreast of chapter and industry developments. If you have comment or suggestions, please send them to: <http://www.theiia.org/chapters/index.cfm/view.tellus/cid/126>.

Editorial staff:

Content Editor: Paul M. Walker

Contributing Writers:

Lal Balkaran | Jody Bishop | Mark Britt | Richard Chambers | Cam Hartling | Jacques R. LaPointe | Carol McLachlan | Jonathan Nichols
Paul M. Walker | Chad White

Layout and Design:

Chad White