

# Springfield Audit Trails

February 2011

Springfield Chapter  
1978 – 2011Platinum Chapter  
First Gold Chapter

## President's Message

Coleen Jordan, CIA, CPA

*Did you miss the January joint training with ISACA? If so, there are still a few more opportunities to get those CPEs beginning with the February session when Al Marcella returns to discuss *The Yin & Yang of Ethical Practices and Identity Fraud: Mitigating Organizational, Personnel and Personal Risk*. Dr. Marcella is one of our top-rated speakers so you won't want to miss February's seven-hour session.*

*Our Chapter is so fortunate to have its own monthly newsletter to share information on upcoming events, news about members, and important changes or updates to the Audit body of knowledge. But are you aware of the resources available from IIA International? Your membership in the IIA offers you access to an array of tools and references to build your practice skills. For example, right now, IIA Link has updates about International Financial Reporting Standards (IFRS). Not applicable to you, you say? Well surely you need to know what COSO's guidance releases on monitoring internal control say. Or, how about hot internal audit trends? New GAIN (Global Audit Information Network) Reports are published here to keep you up to date. There are also Virtual Seminars posted, and exclusive member benefits like Practice Advisories and Practice Guides.*

*To connect to some of these excellent articles and the information posted on IIA Link, go to:*  
<http://www.theiia.org/membership/iia-link-member-newsletter/>

*Check it out...*

## The Yin and Yang of Ethical Practices and Identity Fraud

Denise Behl, CIA

We are bringing back one of our most popular speakers to present our February Seminar. Professor Al Marcella is a tenured faculty member at Webster University in St. Louis where he teaches IT management courses in the University's graduate and doctoral programs.

Dr. Marcella will be discussing the continuing influence and impact which personal and professional ethics exerts upon individuals, organizations, and society, and the factors which influence organizational ethics.

In addition, we will examine how every electronic footprint you leave behind during your Internet surfing and electronic commerce/online activities can be collected, combined, analyzed, and turned into a digital mosaic of your life. This data can be accessed, examined, manipulated, acquired, used without your authorization, stolen, and sold.

Dr. Marcella points out that the growing loss of personal and consumer privacy and the potential for the unethical use of emerging technologies requires adopting and adapting while learning to safely and securely utilize the full power of the Internet to conduct business or for personal use.

This presentation will:

- Examine the timely and important topic of ethics and its relevance and importance to overall corporate well-being.
- Provide the attendee with valuable resources and insights into cloaking and protecting their on-line identity, avoiding online fraud schemes, protecting sensitive personal and client information, plugging information leaks, assessing security exposures, and even coping with identify fraud after an impostor strikes.
- Assess the impacts of the growing, global arena of social networking and its role in sustaining a platform for potential identity fraud, along with unethical behavior and business practices.

Please join us on February 17<sup>th</sup> for this full-day seminar by one of our most highly recommended speakers. Early bird registration deadline is February 10<sup>th</sup> to save \$10 off the price of the seminar. A buffet lunch will be served.

February 17, 2011

### Ethical Practices and Identity Fraud

- Trainer..... Al Marcella
- Time..... 8:30a – 4:30p
- Location..... Northfield Center
- Cost..... Members: \$85  
Non-Members: \$135
- Early Bird..... \$10 off until 02/10/11
- Registration..... Amy Lyons

[Springfield.IIA@ComCast.net](mailto:Springfield.IIA@ComCast.net)  
(217) 557-5373

## *This Month in Chapter History*

Lesslie Morgan, CIA, CPA, CISA, CGFM

### February 2006 – Five Years Ago:

**Tina Neely, CIA, CISA, CGAP**, was the Chapter President. A full-day seminar was held at the Northfield Center on *“Ethics/Single Audit Cost Principals,”* was presented by **Paul H. Koehler, CPA**, who traveled from Lincoln, Nebraska.

Congratulations were extended to **Gary Styzens** who accepted a position at the Illinois Environment Protection Agency, outside of auditing; and to **Dave Leggett**, who retired after more than 30 years with the former Department of Commerce and Community Affairs.

### February 2001 – Ten Years Ago:

**Deanna Marvin, CIA, CISA**, was the Chapter President. This month’s meeting was the *“Bosses Luncheon,”* held at the Hilton Hotel. The guest speaker was the Governor’s Deputy Chief of Staff for Springfield, **Kevin Wright**. As Deputy Chief of Staff, Kevin managed the day-to-day operations of the Governor’s Office, coordinated key policy and issues among the Governor’s senior staff and cabinet, and served as a trouble-shooter for the Administration. He spoke on the *“Importance of the Internal Audit Function,”* from the perspective of the Governor’s Office. Prior to joining the Governor’s Office, Kevin was the Deputy Chief of Staff to Secretary of State George Ryan from where he managed the day-to-day operations of the Secretary of State’s Office.

This month’s member profile was on Diana St. Cin, CPA, CISA, Internal Auditor IV, Southern Illinois University. She has been an IIA member since 1997.

Congratulations were extended to **Deanna Marvin** and **Harry Thurau** on becoming CGAP’s – they were among the first in the world to pass the exam; to **Paul Gewartowski, CPA** who retired from the Illinois Department of Transportation; and to **Gary Styzens** on becoming the Chief Internal Auditor for the Illinois Environmental Protection Agency.

### February 1996 – Fifteen Years Ago:

**Mark Krell, CIA**, was the Chapter President. This month’s meeting was held at the Best Western. **Mark Schiffman**, Director of Sales and Public Relations for Cen-com Internet Services, was the pre-dinner speaker. He spoke on how to access the Internet to conduct research, communicate with peers, or benchmark to enhance individual and departmental productivity. The after-dinner speaker was **Julie Stack**, faculty member with the Springfield Stress Reduction Clinic, who spoke on *“The Pause that Refreshes: Mind/Body Approaches to Stress Reduction and Relaxation.”*

The monthly Chapter award drawing was won by **Jane Kiel** of Memorial Medical Center, who won a letter opener with an IIA logo.

### February 1991 – Twenty Years Ago:

**David W. Oehmke, CIA, CPE**, was Chapter President. This month’s meeting was held at the Sheraton. **Sharon Stanford, CIA**, Audit Director of Illinois State University, presented the pre-meeting seminar on *“IIA Standards and their Applications to State Government.”*

The after-dinner presentation was *“Stress Management,”* provided by **Cliff J. Erwin**, Family and Individual Counselor for the Illinois State Board of Education.

### February 1986 – Twenty-Five Years Ago:

**William B. Winberg, CPA**, was Chapter President. This month’s meeting was held at the Sheraton. The seminar was titled *“Computer Fraud and its Prevention,”* and was presented by **Dr. Frederick Wu, CMA**, Chairman of the Department of Accountancy, Southern Illinois University. Over the past several years, a strong internal audit relationship has been established between SIU and our Chapter, thanks primarily to **Jim Donkin, CIA**.

It was announced that anyone interested in taking the CIA exam in May 1986 could contact **Dan Bedell, CIA**, who had copies of previous CIA exam questions and additional study aids.



Stephen Gierach teaching our January Seminar (Picture by Cary Franks)



## CIA Review Course at NIU

Provided by Amy Lyons

Northern Illinois University will offer both live and online CIA Review courses within the coming months. We would welcome the opportunity to make sure your members are aware of these opportunities.

Details about programs are available at [www.cia.niu.edu](http://www.cia.niu.edu).

We are currently accepting registrations for all courses. Registration may be completed online or by phone (800) 345-9472.



## New Dress Code

[www.chicagosuntimes.com](http://www.chicagosuntimes.com)

The Union Bank of Switzerland has issued a new 43-page mandatory dress code for its employees. It notes that *“Our body odor cannot be changed. However, we can ensure that it produces only pleasant scents. Strong breath (garlic, onions, cigarettes) can have a significant impact on communication.”*

### For women:

- *“Light makeup consisting of a foundation, mascara and discreet lipstick will enhance your personality.”*
- *“The ideal time to apply perfume is directly after you take a hot shower, when your pores are still open.”*
- *“Women should not wear shoes that are tight-fitting as there is nothing worse than a strained smile.”*
- *“A flawless appearance can bring inner peace and a sense of security.”*



### For men:

- *“Wear only ties that match the bone structure of the face and do not wear socks with cartoon motifs.”*
- *“Three days of stubble is not permitted and a visit to the barber is recommended once four weeks.”*
- *“Underwear is among the most intimate parts of our clothing . . . your underwear must not be visible through your clothes, or stand out . . . your figure should not suffer from the way you wear your underwear.”*

✓ **Update:** *This new policy has come under criticism in the media and may be withdrawn.*

## Job Vacancy Internal Auditor

The Teachers' Retirement System of the State of Illinois is seeking an Internal Auditor. This position reports to the Director of Internal Audit and will be responsible for conducting and coordinating internal financial, information technology and compliance audits. The incumbent will prepare work papers and audit reports including the documentation of audit findings.

- Requires a bachelor's degree in accounting, finance, business administration or related field.
- A CPA or CIA designation is preferred.
- Requires at least two years of either public accounting or internal auditing experience; Information Technology experience is a plus.

Qualified candidates should forward resumes and a cover letter postmarked no later than Friday, February 11, 2011 to:

Teachers' Retirement System  
Attention: Human Resources Department  
P.O. Box 19253  
Springfield, IL 62794-9253

More information about TRS can be found at [www.trs.illinois.gov](http://www.trs.illinois.gov).

## Rare Earth

[www.Wikipedia.com](http://www.Wikipedia.com)

Have you ever heard of metals called “rare earth”? Rare earth metals are a collection of 17 chemical elements that are used for computers and hybrid cars. China produces over 97% of the world's supply, mostly in Mongolia, and has reduced their sales which may cause a shortage next year if supply is not increased.

## Swine Flu Offers Immunity

Michelle Roberts, [www.BBC.com](http://www.BBC.com)

People who recover from the swine flu may be left with an extraordinary natural ability to fight off flu viruses. Doctors hope to harness this power to make a universal flu vaccine that would protect against any type of influenza. Ultimately this could replace the “best guess” flu vaccines currently used.

## Love Music?

Malcolm Ritter, [www.AP.com](http://www.AP.com)

Whether it's the Beatles or Beethoven, people like music for the same reason that they like eating: it makes the brain release a chemical that gives pleasure. Previous research had already suggested a role for dopamine, a substance brain cells release to communicate with each other. But the new work, which scanned people's brains as they listened to music, shows it happening directly.

## From the Editor

[oag26@mail.state.il.us](mailto:oag26@mail.state.il.us)

One theme we often hear is that government should be run more like a private corporation. I used to think this was a good idea but now I am not so sure.

There are overlaps between private companies and government but there are differences too. For example, the purpose of creating a business is different than the purpose of creating a government.

Businesses are formed to make money while governments are formed to achieve objectives that we collectively want, such as providing infrastructure (e.g., roads), regulating public activities, offering programs and services like education and public safety (national defense, law enforcement), and establishing foreign policy.

In some ways running a government is similar to running a business but not the same. Government requires collective decision making that must be more deliberate as it can affect all the people while running a business is a private offer to sell a product or service to people.

Maybe a simplistic way to look at it is who would we go to if we suffered a foot injury – i.e., a hand specialist or a foot specialist? Both are physicians but each requires different training, knowledge, and experience.

That type of training could be one reason why only a few people in the private sector tend to accomplish the same success in upper level government positions while only a few government employees succeed in the private sector.

Government is designed differently, to be deliberate, which can be slower as people are brought together to accomplish goals. People often complain when important government decisions are made too quickly. What are your thoughts?

## CHAPTER OFFICIALS

2010– 2011

### OFFICERS

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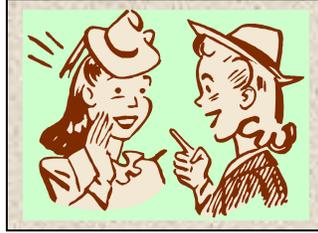
*The Board of Governors consists of all Officers, Governors, and the President(s) in the past two years who are chapter members.*

## Women's World

Michelle Burford, [www.aol.com](http://www.aol.com)

Dr. Louanne Brizendine, author of "The Female Brain", says that a woman's unique hardwiring can turn her into different creatures sometimes.

Pair two gal pals over brunch together, they'll usually create an immediate gabfest in which they'll complete each other's sentences. Women openly share their emotions with one another. *"When females talk to each other,"* says Brizendine, *"they often engage in overlapping speech. But when a woman interrupts her man, it can shut him down."*



The point: men should not take this female habit too personally. *"In stressful situations, the female tactic is to 'tend and befriend' -- in other words, she makes friends with other women as a way of protecting herself,"* says Brizendine.

So when a woman worries that she'll lose her job in this recession, she may begin reaching out to her network of girlfriends for support, reassurance, to trade ideas and information, and to form alliances.

While study after study shows that males fare better at reading maps, don't count out the Girl Scouts just yet. Women tend to navigate using landmarks and visual cues as their reference points, as in *"turn left at the grocery store"* or *"make a right at the red brick house."*

Women's intuition has a biological basis. Over the course of human history, evolution has selected women for their competence at keeping their babies alive by reading their children's nonverbal cues for, say, food and warmth. The ability to interpret another's emotional state carries over into every other part of a woman's life -- including her relationship with her partner.

*"That's why men often feel that women can read their minds,"* says Brizendine.

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Ethical Practices  
& Identify Fraud

