



Institute of Internal Auditors-Lansing Chapter

<http://www.theiia.org/chapters/Lansing>

Courier

Volume XIII, Issue 4

December Issue 2012

DECEMBER MEETING

TOPIC:
Ethics
(2 CPE'S)

SPEAKER:
Duane Rehyl,
Andrews Hooper and Pavlik

WHEN:
December 11, 2012

WHERE:
Coral Gables Restaurant
2838 E. Grand River
East Lansing, MI

AGENDA:

Registration: 7:30 am
Breakfast: 7:30 am
Program: 8:00 am - 10:00 am

PRICES:

Members: \$20.00
Non-members: \$30.00
Students: \$10.00

MENU:
Breakfast

RESERVATION DEADLINE:
Friday, December 7th, 2012

Contact: Bill Papanikolas
Phone: (517) 364-2134
Fax: (517) 364-3567
Attn: Bill Papanikolas
IIA Reservation
Email: bill.papanikolas@sparrow.org

President's Message

The month of December is a good time to take time off and refresh ourselves by spending time with family and friends. In addition to refreshing ourselves outside of work we also need to ensure we are refreshed with ethics. This month the Lansing IIA Chapter brings to you a 2 CPE "Ethics", breakfast meeting. Please be sure to visit our website and register for the upcoming breakfast meeting. See more information in the Other Chapter News Section.

The IIA Board of Governors met in November and identified a concern regarding succession planning for our chapter. Succession planning takes place each year to ensure the leadership for the following year is intact and prepared. A report of the succession plan for the chapter is submitted to the IIA Headquarters at the end of November each year. Through discussion regarding succession planning the Board of Governors identified the President and Vice-President positions vacant for the 2013-2014 chapter year. These positions are critical to not only lead the chapter but manage the day to day operations and needs of the members. The title may be daunting; however, until you ask you will not know the extent of the involvement with the chapter. Both positions are an opportunity to build your leadership skills and network with other IIA professionals. If you are considering these positions I invite you to contact me at orourk36@msu.edu and I can give you more information. Please see the Volunteers Needed article for more information.

Thank you and on behalf of the Board we wish you a happy holiday season!

Ryan O'Rourke
President, Lansing Chapter of the IIA

2012-2013 Officers/Committee Chairs:

Officers:

Ryan O'Rourke, CPA
President

Opportunity to Get Involved!

Vice President

Sarah Saunders, CIA, CFSA
Immediate Past President

Angela Mills, CIA
Past President

Jana Dean, CIA, CPA
Secretary

Mary Beth Leininger, CPA, CIA
Treasurer

Committee Chairs:

Kathryn Krause, CIA, CISA, CFE
Audit

Opportunity to get involved

Communication

Mary Beth Leininger, CPA, CIA
Finance and Administration

Ryan O'Rourke, CPA
Membership Services

Sarah Saunders, CIA
Emily Crampton
Professional Development

Jana Dean, CPA, CIA
Nomination

See the Board of Governors' and
Scheduled Board Meetings Section for the
Current List of Board Members

The IIA's Certifications

In these tough times, it is even more critical to distinguish yourself by demonstrating the highest level of professionalism. You can do this by earning the Certified Internal Auditor® (CIA®) certification. Click here to review [information on CIA Certification](#) as well as other IIA sponsored Certifications.

The CIA exam is available through computer-based testing, allowing you to test year-round at more than 500 locations worldwide. The Certification Candidate Handbook is your guide to the application, registration, and certification processes. It is available to download in [English](#).

The IIA also offers premier quality [CIA preparation materials](#). The [IIA's CIA Learning System](#) is an interactive print and Web-based program designed to provide comprehensive and flexible training to CIA candidates worldwide. This new program provides timely analysis of practical audit procedures found in today's global organizations and on the CIA exam.

Treasurer

On deposit at the Lake Trust Credit Union as of 11/29/2012:

Savings:	\$ 5.00
Checking:	\$ 6,388.55
Money Market:	\$ 4,689.04
Total:	\$11,082.59

Membership Directories

The 2011-2012 Membership Directory is available at <http://www.theiia.org/chapters/Lansing>, under the member's only section. Please take a minute to review the membership information listed. The 2012-2013 membership directory is not listed yet.

If any changes/corrections are needed, please send information to Ryan O'Rourke at orourk36@msu.edu. Also, please be sure to update your contact information directly with IIA Customer Service.

Thank you!

Lansing Chapter Post Office Box

Our P.O. Box address is:

Lansing Chapter of the IIA
PO Box 11029
Lansing, MI 48901-1029

We check the box on a weekly basis.

Newsletter

For submission of articles or information to include in upcoming Newsletters please contact one of the Board members, or e-mail Ryan O'Rourke orourk36@msu.edu or Angela Mills asmills@gmail.com. Should your email address change, please contact one of us as well as update your Membership record (See Membership).

Occasionally, the various email servers may not forward the newsletter to their destination. If you are not receiving the newsletter, please let us know so we can investigate.

Membership

Please be reminded that any member name or address changes, including email addresses need to be submitted to IIA headquarters. Our local chapter official membership records are maintained based on information that is provided by headquarters in monthly updates. Changes may be submitted on-line <https://www.theiia.org/iaa/profile/index.cfm> or using the form contained in the back of your Lansing Chapter membership directory.

IIA Links

IIA Links: Choose from the links below to view the various IIA Informational links (some require logins and are only accessible by IIA members):

[Certification News](#)
[Link to Learning Opportunities](#)
[Audit Executive Center](#)

IIA Newsletters

[IIA Today](#)
[Tone at the Top](#) (free to the public)
[IIA ITAudit](#)
[IIA Electronic Newsletters](#)
[Internal Auditor](#) IIA Newsletter
[FSA Times](#)
[IIA Research Rpt](#) (free to the public)
[The Gaming Auditorium](#) quarterly publication for members of [The IIA's Gaming Audit Group](#) (click to join) to support knowledge development for gaming audit professionals.

IIA Lansing Chapter Information

Did you know you can connect with the Lansing IIA via social networking sites? If you are a member of the following sites, please consider joining the Lansing IIA groups by clicking on the links listed below. Both sites allow users to stay in touch with fellow members, as well as participate in discussion boards.

IIA Lansing Chapter LinkedIn

LinkedIn is a business-oriented social networking site, used mainly for professional networking. To visit and join The IIA Lansing Chapter's LinkedIn site: Click [here](#).

This site will allow you to stay in touch with fellow members as well as be part of a network of professionals with similar career interests.

IIA Lansing Chapter's Facebook Page

Facebook is the fastest growing social networking site where users add friends and are able to join various networks organized by such criteria as location, schools, or workplace. Please visit The IIA Lansing Chapter's Facebook page by looking up "Lansing IIA" while logged into your Facebook account.

Volunteer Opportunities - Lansing IIA Chapter!!!

Each year every IIA Chapter reviews its succession plan for the next year. During our Board of Governors meeting in November we identified concerns with our succession plan for the 2013-2014 year. The President and Vice-President positions are open for the 2013-2014 year. **These are critical positions that need to be filled for our Chapter to operate.** Review the descriptions below for each officer role and consider volunteering. Both of these positions are a great opportunity to build your leadership skills and network resources for current or future employment. As with any new task, there are people willing to assist you while you learn your new volunteer position in the Chapter. You can contact Ryan O'Rourke, orourke36@msu.edu, for more information on the officer positions below.

Open Officer Positions:

For the open Officer Positions below you would have a chance to attend the annual IIA Leadership Academy Training at the Disney Resorts in Florida. The Leadership Academy provides targeted training for you to serve as an Officer as well as skills that transfer to your current employment. You will have a chance to discuss questions with experienced IIA Leaders and other persons taking on the Officer roles in their chapters.

President

The President's position will be open for the 2013-2014. We are actively recruiting volunteers for this position. This position is charged with the main point of communication from IIA Headquarters, the Board of Governors and the local chapter. This position also enforces the Chapter Bylaws and presides over all Board of Governors meetings. The operations of the chapter are also overseen by the President.

Vice-President

The Vice President's position is open for the 2013-2014 year. Some of the specific duties of the Vice President include managing with the Program Committee to plan programs for the upcoming year and managing and reporting committee activity. You will serve as main point of contact between the committees and the President.

News From IIA Headquarters

Upcoming conferences from the IIA Headquarters website are included below. For more information on each conference use the link below:

<https://na.theiia.org/training/conferences/Pages/Conferences.aspx>

Details on the upcoming conference listed after the table.

Upcoming Conferences

Conference	Date	Location
General Audit Management Conference	March 18–20, 2013	Las Vegas, NV, USA
Gaming Conference	April 3–5, 2013	Las Vegas, NV, USA
2013 International Conference	July 14–17, 2013	Orlando, FL, USA
Governance, Risk, and Control Conference	August 19–21, 2013	Phoenix, AZ, USA
MOSAIC: A Convergence of Ideas	New in 2013!	Details to be announced
Central Regional Conference	September 29–October 2, 2013	Columbus, OH, USA
All Star Conference	October 14–16, 2013	New Orleans, LA, USA
Midwestern Regional Conference	November 3–6, 2013	Minneapolis, MN, USA

2013 General Audit Management Conference

March 18–20, 2013

ARIA Resort and Casino / Las Vegas, NV

The 2013 GAM Conference provides an opportunity for CAEs, Audit Committee and Board Members, and financial and executive management to expand your professional network by 1,000+, and to gain insight into new approaches for “Driving Change and Delivering Results,” within your organization and to your stakeholders.

As a conference delegate, you will tap into the real-world perspectives of audit leaders representing globally recognized and Fortune 500 organizations including Home Depot, Office Max, Dell, Safeway, Office Depot, American Express, Dow Chemical, MetLife, United Airlines, Georgia-Pacific, and others.

Taking GAM’s center stage for the first time is Dr. Robert Kriegel, a leading authority in the field of leadership and change management, and author of the international bestseller, *If it ain’t broke...BREAK IT* and *Business Week* bestseller, *Sacred Cows Make The Best Burgers*. Kriegel will prepare you as a leader to create a change-ready® organization that embraces can-do thinking, fosters innovation and passion, creates rather than responds to the future, and plays to win.

GAM was a sold-out event in 2012, so register early for the 2013 conference so you can take advantage of early registration pricing. Rooms at ARIA are US \$209 plus a resort fee when reserved before February 15 (based on availability).

Register today and reserve your seat at The IIA’s flagship event!

Join The IIA’s Audit Executive Center at the Ambassador Level and receive complimentary registration to the GAM Conference. Visit www.theiia.org/CAE for details.

Pricing for conference

GAM's larger-than-life program and location are being complemented by affordable pricing:

Registration Type	Rate
<i>Member Super Early (by Nov. 2)</i>	US \$1,195 (US \$300 savings)
<i>Member Early (by Dec. 31)</i>	US \$1,295 (US \$200 savings)
<i>Member Regular</i>	US \$1,495
<i>Non-member</i>	US \$1,695

Upcoming FREE Webinars!

As part of your IIA Membership you have the opportunity to receive free CPE credits delivered to you through a webinar presentation. In the comfort of your own office you can register and view/listen to various webinar presentations brought to you by the National IIA organization. The upcoming members-only webinars are listed below:

Guidance Briefing: GTAG 17: Auditing IT Governance - 12/12/12

Building a Better Internal Auditor: Key Competencies for 2013 and Beyond - 12/18/2012

Please use the link below to register for these events:

<https://na.theiia.org/training/eLearning/Pages/Webinars.aspx>

Free Online Event Discusses How Internal Auditors Use Professional Skepticism in Fighting Fraud

Altamonte Springs, Fla. - The final installment in a series of free webinars regarding professional skepticism is now available. "[Skepticism and the Internal Auditor](#)," features Institute of Internal Auditors President and CEO Richard Chambers and Georgia-Pacific Chief Audit Executive Paul Sobel. The entire webinar series highlights the importance of skepticism in fighting financial statement fraud – as applied by external auditors, audit committee members and other directors, financial executives, and internal auditors.

"There's a saying that I think sums up auditing very well: 'Trust, but verify,'" says Sobel in the webinar. "This gets to the essence of why professional skepticism is just so important on all internal auditing engagements. It adds balance and perspective to our work and helps us assure that important risk and control issues aren't overlooked."

The webinar series is one of several in a line of projects aimed at educating professionals on deterring and detecting financial reporting fraud, and is championed by The Institute of Internal Auditors, National Association of Corporate Directors (NACD), the Center for Audit Quality (CAQ), and Financial Executives International (FEI). It is moderated by Michele Hooper, audit committee chair of PPG Industries, and a member of the boards of UnitedHealth Group, the Center for Audit Quality (CAQ) and the National Association of Corporate Directors (NACD). The organizations initially announced their partnership in October 2010 when the CAQ issued a report, [Deterring and Detecting Financial Reporting Fraud - A Platform for Action](#). The goal of the joint effort is to foster increased collaboration and communication among professionals involved in preparing, reviewing and approving financial statements in order to mitigate financial reporting fraud risk.

In addition to "Skepticism and the Internal Auditor," the other webinars in the series cover:

The Etiquette and Ethics of Skepticism with Mary M. Mitchell, president, the Mitchell Organization; and Bill White, director, NACD and ContextMedia, Inc.; professor, Northwestern University

Skepticism and the External Auditor with Cindy Fornelli, executive director, CAQ; and Greg Weaver, chairman and CEO Deloitte & Touche LLP

Skepticism and the Audit Committee with Marty Coyne, lead director and audit committee member, Akamai Technologies; and Ken Daly, president and CEO, NACD

Skepticism and the Financial Executive with Marie Hollein, president and CEO, FEI; and Greg Kabureck, vice president and chief accounting officer, Xerox Corporation

The series will conclude with a white paper published in December that will summarize webinar content and feature additional resources for skepticism. The set of resources will be available to the general public at no cost and can be found on NACD's website www.NACDonline.org/Skepticism. To view the free online events, visitors to the website must register and create a profile.

Other Local Chapter News

New Members!

I would like to welcome Ms. Jessica Burkhardt and Mr. Josh Kirchmeier to our chapter. Ms. Burkhardt is a Senior Manager at Jabil Circuit, Inc in Auburn Hills. Mr. Kirchmeier is a Senior Accountant at Ernst & Young, LLP in Jackson. They joined the Chapter in October 2012. We look forward to seeing them at upcoming events.

December Breakfast Meeting

Please join us for our December Breakfast Meeting. A brief description of our topic and bio of our speaker is included below:

Description

This session provides a refresher of existing requirements and reviews new ethics, independence, and related standards and rules adopted by the AICPA and other standard setters and regulators. Other topics include independence under *Government Auditing Standards* and a discussion of how the internal audit function integrates with the AICPA independence requirements.

Bio-Speaker

Duane Reyhl is a senior manager and Director of Consulting with the firm of Andrews Hooper Pavlik PLC. His primary focus is auditing and forensic accounting. In addition, he helps clients with internal control assessments and accounting standards implementation. Duane's industry experience includes municipalities, colleges and universities, school districts, employee benefit plans (private, governmental, and SEC), not-for-profit organizations, healthcare organizations, construction contractors, and manufacturing. Prior to AHP, Duane was a member of a local San Jose, California firm and was the technical director for the Peer Review Program of the California Society of CPAs for six years. As part of the latter position, he oversaw the program's technical review process and assisted reviewers and firms with technical questions related to audit, accounting, and peer review standards. Prior to that, Duane was the partner in charge of auditing, accounting, and quality control for an Oakland, California firm.

Duane is a member of the Institute of Internal Auditors and the Association of Certified Fraud Examiners. He is the chair of the MACPA A&A Conference Planning Task Force and a member of the Peer Review Task Force and Accounting and Auditing Standards Task Force.

Duane writes the AICPA course, *Peer Review - Are You Ready* and speaks frequently on audit, accounting, and peer review topics for various organizations. He has been a discussion leader at two of the AICPA's Peer Review Conferences. In addition, he has taught a section of the course, *Financial Statements in the Courtroom*, for the National Judicial College and written two courses for the California Society of CPAs: *Audit Planning: A Practical Approach to Integrating the Standards* and *Non-Profits - Issues with Fraud, Risk Assessment, Internal Control, and Volunteers*. Duane's articles, *Is Your Nonprofit Organization at Risk?* and *Creating an Antifraud Culture* have appeared in the Greater Lansing Business Monthly.

He is the current district governor-elect for Rotary District 6310 and a past president of the Rotary Club of Saginaw-Sunrise. He also serves as the treasurer of the board of the St. Charles Community Schools. His passions include his family, writing children's stories, singing and playing the acoustic guitar.

Please use the following link to register:

<http://www.theiia.org/chapters/index.cfm/view.events/cid/163>

Breakfast Meeting Schedule

The schedule for upcoming breakfast meetings is listed below. As you can see we are not finalized for the program year at this point. If you would like to speak or know someone who could please let us know. You can email us at lansingchapterIIA@gmail.com or orourk36@msu.edu. They are also listed on our website <http://www.theiia.org/chapters/index.cfm/view.events/cid/163>.

Date	Speaker	Topic	CPE
12/11/2012	Duane Rehyl	Ethics	2
1/8/2013	Maunda Land, IIA Headquarters	IIA Headquarters Presentation	1
2/12/2013	TBD	TBD	1
3/19/2013	Jay Taylor, GM Audit Services	ERM	1
4/9/2013	Patrick Cole, Crowe Horwath	Auditing Human Resources	1
5/14/2013	Angelina Chin, GM Audit Services	Ideas to improve IA efficiency and effectiveness	2

Committees and Descriptions:

Below is the name and brief description of the duties of our committees:

Audit - Arrange for the timely independent review of chapter records at the close of each chapter year and submission of the signed report.

Communication - The key function of this committee is to provide communication to members of the chapter's activities. This includes communication through the newsletter, social media website, from National IIA, etc.

Finance and Administration - The key function of this committee is to provide oversight for the financial and administrative matters of the chapter. This includes the budget, financial reporting, CAP Report, etc.

Membership Services - The key function of this committee is to maintain membership records and recognize member achievement.

Nomination - To submit to the chapter members the formal nominations, as provided for in *Chapter Bylaws*, for all officers and board of governors' vacancies. Unlike other committees this one is not appointed by the president. It is appointed by the Board of Governors' and will contain the president as part of the committee but not contain a majority of members who are represented on the board of governors. We need to have non-board volunteers for the Nomination Committee.

Professional Development - The key function of this committee is to arrange and provide

programs for members. In addition other functions include advancing academic relations, research and certification.

All of the committees above are appointed by the President of the Chapter except for the Nomination Committee which is appointed by the Board of Governors'. All committees may have chairs as listed in page two of the newsletter; however, we can always use your ideas/input/volunteer help. Please consider if you have the time or talent to give a little time to your local chapter!

Board of Governors' and Scheduled Board Meetings:

<u>Name</u>	<u>Term Expires</u>
Sarah Saunders	June 2013
Diana McFadden	June 2013
Melanie Myjak	June 2014
Bill Papanikolas	June 2014
Doug Ringler	June 2015
Emily Crampton	June 2015
Craig Murray	June 2015

Our next Board of Governors' Meeting are scheduled for January 8th, 2013 and March 19th, 2013. The meetings take place immediately following the monthly breakfast meeting at Coral Gables. If you have comments/questions/concerns or are interested in serving on future Board of Governors' you can email Ryan O'Rourke at orourk36@msu.edu. If you would like to attend a Board of Governors' meeting please let Ryan O'Rourke know in advance so accommodations can be made for you and your concern can be added to the agenda of business. If times or dates change for board meetings we will let you know.

The CAP

The Chapter Achieve Program (CAP) is designed by the Institute of Internal Auditors to guide chapters for developing quality programs and completing administrative duties in accordance with the Mission purpose of the IIA. There are four performance levels you can achieve.

- **BRONZE** - 685 CAP Points
- **SILVER** - 1,060 CAP Points
- **GOLD** - 1,560 CAP Points
- **PLATINUM** - This is a special level created to recognize chapters that attain GOLD status for 10 of 11 consecutive years. As indicated above our chapter remained platinum for the 2011-2012 year. We are looking to reach this status quo in the current year!

To obtain these points you report to the IIA on a monthly basis various points you obtain in one of three areas: Service to Members, Service to the Program and Chapter Administration. All three of these areas have a minimum point total that must be obtained to achieve one of the service levels above. Service to Members primarily involves attendance at monthly meetings, conferences and seminars. Service to the Program involves a number of different areas including Advocacy for the IIA and involvement with Academic areas such as student groups. The Chapter Administration involves administrative reporting requirements from the IIA.

Currently we are at 729 CAP points which is 46% of our yearly goal of 1,560. Our program year typically starts in September and ends in May which is when we earn most of our points.