



SEMINAR EVENT — CLOUD COMPUTING

When: April 17, 2012
Where: One Mid-American Plaza Oakbrook Terrace, IL 7th Floor Receptionist
Speakers: Mickey Vaja, CISA, CISSP Johanna Terronez, CISA Yves Desharnais, CISSP
CPEs : 4 Hours
Cost: \$60/Member \$30/Unemployed IIA Member \$30/Student \$75/Non-Member

The IIA Chicago-West Chapter
Presents:
Cloud Computing

In response to the needs of our Chief Audit Executives and members, the IIA is excited to offer this half day course.

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Learning Objectives for the session include:

In this session, our presenters will review the various types of cloud computing, explore the unique risks associated with implementing cloud computing, and discuss how to utilize and audit cloud computing securely.

We will present some real examples and case studies to help you decide whether cloud computing fulfills your organizations business needs and risk appetite:

- Cloud computing overview
- Risks and audit strategies
- Case study

Chicago-West Chapter Email
Address:
iiachicagowest@yahoo.com

We're on the Web
[www.theiia.org/chapters/
index.cfm/home.page/cid/210](http://www.theiia.org/chapters/index.cfm/home.page/cid/210)

TRAINING AND EVENTS:

**WEB-BASED
TRAINING:****April Webinars:**

- Audit Report Writing Starts April 3, 2012
- Control Self-Assessment: An Introduction Starts April 3, 2012
- A New Service Model: Auditor Roles in Government Performance Measurement Starts April 10, 2012
- CIA Learning System Comprehensive Instructor-Led Course—Part 3 Starts April 10, 2012

May Webinars:

- Performing External Quality Assessments of the IA Activity Starts May 1, 2012
- Audit Report Writing Starts May 7, 2012
- Operational Auditing: Influencing Positive Change Starts May 7, 2012
- Value-Added Business Controls: The Right Way to Manage Risk Starts May 7, 2012

June Webinars:

- Risk-Based Auditing: A Value Add Proposition Starts June 11
- Statistical Sampling for Internal Auditors Starts June 11

2012 UPCOMING CHAPTER EVENTS

Date	Topic	Speaker/Host	CPEs	Venue
Apr 17, 2012	Cloud Computing	Mickey Vaja Johanna Terronez Yves Desharnais	4.0	One Mid-American Plaza, Oakbrook Terrace, IL
Apr 19, 2012	General Elections	Varies		(See website for details)
May 11, 2012	1st Annual Joint IIA/ACFE Fraud Conference	Multiple Full Day Event	7.0	Sears Corporate HQ, Hoffman Estates, IL

UPCOMING CHICAGO IIA EVENTS

Date	Topic	CPEs
May 14	SAP Implementation and Process Auditing (IIA/Deloitte)	36
June 5	NEW! Operational Auditing: Influencing Positive Change	16
June 5	NEW! Lean Six Sigma Tools for Internal Auditing Fieldwork	16
June 5	NEW! Lean Six Sigma Tools for Internal Auditing Planning	16
June 5	Auditor-in-Charge Tools and Techniques	32
June 5	Beginning Auditor Tools and Techniques	32
June 5	Enterprise Risk Management: An Introduction	16
June 5	Evaluating Organizational Ethics	16
June 5	Leadership Skills for Auditors	32
June 5	Project Management Techniques	16
June 7	NEW! Operational Auditing: Evaluating the Supply Chain	8
June 7	Financial Auditing for Internal Auditors	16
June 7	Assessing Your Organization's Risk Management Process	16
June 7	Purchasing Fraud: Auditing and Detection Techniques (IIA/Deloitte)	16
June 8	NEW! Operational Auditing: Evaluating Procurement and Sourcing	8
June 11	IT Auditing: Beyond the Basics (IIA/Deloitte)	36

For event and registration details, click the links above or visit <http://www.theiia.org/iaa-training/> for all IIA sponsored training events.

MEMBERSHIP

WELCOME TO OUR NEW 2011-12 MEMBERS

Jennifer Burt	Richardson Electronics Ltd.	2/16/2012
David Lundeen	McMaster Carr Supply Company	2/21/2012
Brandon Podkova	Wipfli LLP	2/20/2012
Rohit Soni		3/16/2012

Newly Certified Members

Brad Besch, CIA
Diane Crompton, CIA
Jeffery John Hipelius, CIA

CHAPTER MEMBER DISCOUNT

**PREPARE TO PASS
THE CIA EXAM.**

**THE IIA'S CIA
LEARNING SYSTEM™**

 The Institute of
Internal Auditors

The IIA's CIA Learning System is a comprehensive training course designed to provide chapters, members, and the audit community of professionals with information and tools to master the global CIA exam syllabus. This premier quality program is aligned with the International Professional Practices Framework (IPPF) to ensure you stay current with the global internal auditing profession and are ready for the CIA exam. It combines printed text with online testing tools and online questions. Take advantage of the best prep materials out there by ordering yours today! You can order / access the materials from the IIA Chicago-West website at <http://www.theiia.org/chapters/index.cfm?act=home.page&cid=210> . Look for the tile ad on the left side of the homepage.

The Value of Certification

Companies value audit professionals who proactively seek opportunities to develop their skills and expertise. One of the best ways for individuals to demonstrate their commitment to career growth is by pursuing industry-recognized certifications.

Getting the Most Out of Networking

It is estimated that between 70 and 80 percent of all jobs get filled by people who heard about them through word of mouth. Getting as much mileage as you can out of the professional connections you make is the key to successful networking. The larger your personal network, the more likely it is you'll find out about positions when they become available.

Robert Half International Management Resources



CERTIFICATIONS



Commitment to Professional Development

Melissa Leonard
Gleim Chapter Coordinator

Steps to Become a CIA!

You are considering taking the CIA Exam because of its increasing importance in today's business world. Successful completion of the exam will provide you more professional opportunities with an increase in compensation. But where do you go from there?

Making the decision to take the CIA Exam and planning a successful outcome requires a strategic plan. Research the pros and cons, the cost and benefits, where, how, and when. Once all the information is gathered develop a plan of attack.

You want to take the CIA Exam and you need to know the right steps necessary to be successful! First become knowledgeable about the CIA Exam. Research the exam, including content, schedules, fees, where and how it is administered, grading, and pass rates. These are essential components of your plan to pass the CIA Exam. Gleim has created the CIA Review: System for Success, an 80-page booklet designed to answer all these questions for you.

Once you have purchased the CIA Review materials that will guarantee you pass the exam, develop a study plan. Planning for study time and reaching manageable goals is an important step in maintaining focus and staying confident. Putting it on paper enables you to visualize what you have to do each week and to see what you have already accomplished.

Take the plunge! Decide the CIA Exam is the right designation for you, gather information, and develop your plan by establishing goals. Taking these steps will put you on the path to successfully preparing for and passing the CIA Exam.

Remember: as a Chicago-West Chapter member, you will receive a 20% discount on the Gleim CIA Review materials. Gleim has been helping CIA candidates pass the CIA Exams since the exam's inception in 1980.

Contact Melissa at 800.874.5346, ext. 131 or melissa.leonard@gleim.com to take advantage of this offer or if you have any questions.

Do you have feedback on what you have read or suggestions on future topics? Maybe you are studying for the exam or have recently passed and want to share tactics you used. Email Gleim at iiachapters@gleim.com with your comments.

EMPLOYMENT CONNECTIONS

IIA CAREER CENTER

Our Employment Connections Committee periodically updates our chapter website with local job listings. To view the latest listings, go to:

<http://www.theiia.org/chapters/index.cfm/view.resources/cid/210>



Internal Auditor



Audit manager- Regulated Operations

Lead Auditor- Non regulated Operations



Manager of Financial Reporting

The Institute of Internal Auditors Audit Career Center is available to help match organizations that have position openings with IIA members seeking new opportunities. The IIA is dedicated to equal opportunity employment. For more information, go to:

<http://www.theiia.org/careers/>

IIA MEMBER EXCHANGE

What can you do with Member Exchange?

- * Make connections globally
- * Identify other internal audit professionals to collaborate with, share best practices with, or work with to brainstorm solutions to common challenges
- * Network with your colleagues pre- and post- IIA events
- * Connect with IIA colleagues while traveling; attend their local chapter/affiliate meeting and expand your network further

For more information, go to: <http://www.theiia.org/memberexchange>

- Reid Investigator Tip -

The Importance of Context Within Behavior Symptom Analysis

Consider the following written note left for my son: "Ryan, call Mom's cell." If the note was written this year, he would dial her mobile phone number. However, if the note was written twenty years ago, Ryan would look up the telephone number for the local jail. Over the last 20 years the common meaning of the word "cell" has changed. The word "cell" may also refer to a battery, a biological structure or a particular area of a matrix. We identify the proper meaning of a word by evaluating it within the context of the sentence or paragraph in which it occurs.

Not only can words take on different meanings when considered in different contexts, but all behaviors must be considered within the context of the communication, the environment in which they occur and within the individual displaying the behavior. There are a number of specific considerations relating to context when assessing behavior symptoms of truth or deception:

Response content

One of the principles of behavior symptom analysis is that there are no behaviors unique to truth or deception. Depending on the content of a response to the investigator's question, identical behaviors can be interpreted as either indicative of truth or deception. Consider the following two examples:

Q: "Who do you suspect may have stolen this \$1,000?"

A: "I don't have any proof but we have an employee Patrick who we almost didn't hire because of credit problems, and I really don't know him very well because he's new and I wonder could he do something like this. Then there's this girl Kathy who has a boyfriend in jail for murder. She calls in sick a lot and I've always been leery of her." [During this response the suspect picked lint from her skirt, covered her mouth with her hand, exhibited poor eye contact and decreased her volume when discussing Patrick.]

Q: "What is your understanding for the purpose of the interview with me this afternoon?"

A: "I guess some woman is saying that I did something to her over the weekend. I really don't know what's going on. All of a sudden they picked me up and I was in a police car and I really didn't do anything so I'm not really sure." [During this response the suspect picked lint from his pants, covered his mouth with his hand, exhibited poor eye contact and decreased his volume at the conclusion of his response.]

While both of these suspects exhibited identical nonverbal and paralinguistic behaviors during their response, considering the content of their respective responses, the first suspect's behavior supports innocence whereas the second suspect's behavior supports guilt. The first suspect experienced anxiety, uncertainty and shame when revealing her suspicions toward two coworkers. It is appropriate for her to be worried about being incorrect in her assessment, experience concern that something may happen to these coworkers as a result of her statements and perhaps even fear of retaliation from the coworkers for naming them. When evaluating her nonverbal and paralinguistic behaviors within the context of her response, they are clearly appropriate.

The second suspect, however, is experiencing anxiety, uncertainty and guilt when responding to a question that addressed his understanding for the purpose of the interview. These thoughts and emotions are not consistent with the content of his response. The probable explanation is that the interview represents a threat to the suspect because he committed the crime under investigation.

Environment

When I visit my son who lives outside of Los Angeles, I often have to drive on the 12-lane freeway. When doing so, my eyes are locked straight ahead, my hands are fixed at the 3 and 9 o'clock position on the steering wheel and I appear distressed and anxious. For someone accustomed to driving county roads in rural Wisconsin, my behavior is entirely appropriate.

However, consider an individual approaching a border patrol check point. His eyes are locked straight ahead, his hands fixed at the 3 and 9 o'clock position on the steering wheel and he appears distressed and anxious. Within this environment, the suspect's behavior is typical of someone smuggling contraband and he should be pulled aside for further questioning.

In another example, consider that a police officer is questioning a suspect on a street corner about possible involvement in a recent purse snatching. The suspect exhibits poor eye contact, puts his hands in his pockets and offers guarded responses to the officer's questions. These behaviors indicate the suspect lacks confidence and is experiencing possible fear. However, are the behaviors the result of fear of being caught lying or the fear that friends and neighbors will believe the suspect has engaged in criminal activity? We really don't know.

On the other hand, if these same behaviors were observed while questioning the suspect alone in an interview room, the investigator can eliminate outside environmental factors as possibly causing the behavior symptoms. Within a controlled environment, the investigator can have greater confidence attributing behavior symptoms to possible guilt and deception.

This is not to say that symptoms of guilt, fear or decreased confidence cannot be meaningfully interpreted in an uncontrolled environment. Many crimes have been solved by responding to behavior symptoms observed during a relatively benign traffic stop or simply by questioning someone who appears to be inappropriately anxious or nervous. However, the investigator's confidence of forming opinions of guilt or innocence should be tempered in an uncontrolled environment.

Individual Differences within Suspects

When I walk into an interview room to meet a suspect and see a bible (or other religious artifact) conspicuously displayed on the desk next to the suspect, I know there is a high probability that this person is guilty. However, on occasion, I have interviewed very religious suspects who have brought religious articles with them to the interview and who turned out to be innocent.

Many people have personal idiosyncrasies within their behaviors. Some of these are learned. For example, a suspect with a military background would typically refer to an investigator as "sir". That is their training and it is not suspicious. On the other hand, it is not typical for a gang member to refer to the investigator as "sir". Under this circumstance the use of the word "sir" is not appropriate and probably represents an effort to manipulate the investigator.

Other intrinsic suspect differences are the result of culture such as eye contact, proxemics and respect for authority or elders. Medical diseases and the side-effects of some medications can also affect a person's behaviors such as gait, facial expressions, tremor, and other symptoms of anxiety such as a dry mouth. Finally, there are personality differences which affect self-confidence, anxiety tolerance or comfort levels when dealing with people in authority.

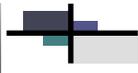
Individual suspect differences can often be identified by establishing baseline behaviors at the outset of an interview. This is done by asking non-threatening background questions. After a couple of minutes of casual conversation, including questions about medications and general health, an investigator is able to identify individual differences within a suspect.

In conclusion, many laboratory studies investigating the validity of behavior symptom analysis are flawed because they attempt to identify specific behaviors that reveal truth or deception; indeed, there are no behaviors unique to truth or deception. During an interview a suspect's behavior and exhibited attitudes must be evaluated in context. Specifically, the behavior must be considered within the content of the suspect's verbal response, the environment and other circumstances of the questioning. Consideration must also be given to possible individual differences within the suspect's behavior and the general population.

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QUOTES TO LIVE BY



A budget tells us what we can't afford, but it doesn't keep us from buying it.

William Feather

JOKES OF THE MONTH

What's the definition of a good tax accountant?

Someone who has a loophole named after him.

What's an actuary?

An accountant without the sense of humor.

Why do some accountants decide to become actuaries?

They find bookkeeping too exciting.

What's a shy and retiring accountant?

An accountant who is half a million shy and that's why he's/she's retiring.

How do you drive an accountant completely insane?

Tie him to a chair, stand in front of him and fold up a roadmap the wrong way.

