I hope that your new year is off to a great start. Now, if Spring would just get here! In looking ahead to warmer days, please mark your calendars for the March 15th seminar with Ron Steinkamp. He will be sharing his knowledge on Third Party Contract Risks & Reviews and Establishing a Fraud Management Program. We also have an exciting seminar planned for April 18th...Lessons from an $8.5M fraud. Plans are also underway for our Annual Membership Appreciation Plan (MAP) Seminar and Luncheon. Stay tuned for more information to come.

The Central MO IIA Board met on February 15, 2018. Discussion topics included a review of the seminars planned for the remainder of the chapter year and succession planning for the next chapter year (June 1, 2018-May 31, 2019). There will be a few changes in leadership for our next chapter year. Kim Bolin and Lori Melton will be retiring from the Central MO IIA board at the end of May. Kim has been a board member since 2016, and Lori Melton has been a Board member since 2008. Thank you both for your service to our Chapter! Holly House will be transitioning from the Chapter Secretary to a Board member and Joan Imhoff will be taking over as the Chapter Secretary. Erin Dierkson will be joining the board as the Webmaster. Again, thanks to all our board members, officers, and volunteers! The success of this chapter is because of you.

If you have any questions or concerns please contact me at clarkandstacy@hotmail.com

Stacy Wright
President
Cap Summary

The following is the status of the Chapter Achievement Program (CAP) points for our chapter as of February 2015, 2018:

<table>
<thead>
<tr>
<th>Category</th>
<th>Minimum for Bronze</th>
<th>Chapter Points (to Date)</th>
<th>Balance to Minimum</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Service to Members</td>
<td>325.00</td>
<td>1092.89</td>
<td>Achieved!</td>
</tr>
<tr>
<td>II. Service to Profession</td>
<td>200.00</td>
<td>217.02</td>
<td>Achieved!</td>
</tr>
<tr>
<td>III. Chapter Administration</td>
<td>160.00</td>
<td>157.00</td>
<td>3.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>685.00</td>
<td>1466.91</td>
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</table>

**Our target for CAP is to reach the Gold (Platinum) status, which is 1,560 points. To reach the Bronze level (minimum target) we need 685 points, and to reach the Silver level status we need 1,060 points.**

Programs Summary

<table>
<thead>
<tr>
<th>Month/Year</th>
<th>Topic</th>
<th>CPE Credit</th>
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<tbody>
<tr>
<td>July 2017</td>
<td>AGA/IIA Joint Event – Fraud 101 &amp; Third Party Contracting Fraud</td>
<td>4</td>
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<tr>
<td>August 2017</td>
<td>Current Cyber Threats</td>
<td>1</td>
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<tr>
<td>September 2017</td>
<td>Who Do You Trust? The Psychology of Professional Skepticism &amp; Brain Games for Auditors</td>
<td>4/4</td>
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<tr>
<td>October 2017</td>
<td>Redesign Your Daily Approach by Starting Over</td>
<td>1</td>
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<tr>
<td>November 2017</td>
<td>Economic Update – Where Are We Now and What is on the Horizon?</td>
<td>4</td>
</tr>
<tr>
<td>February 2018</td>
<td>Ethics &amp; Forensic Document &amp; Handwriting Examination</td>
<td>2/1</td>
</tr>
</tbody>
</table>

Upcoming Programs

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>CPE Credit</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 15, 2018</td>
<td>Third Party Contract Risks &amp; Reviews &amp; Establishing A Fraud Management Program</td>
<td>1/1</td>
<td>HBCR</td>
</tr>
<tr>
<td>April 18, 2018</td>
<td>Lessons From An $8.5 Million Fraud</td>
<td>4</td>
<td>HBCR</td>
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</table>
Membership Update

Central MO IIA Membership Statistics

<table>
<thead>
<tr>
<th></th>
<th>01/31/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Active Members</td>
<td>251</td>
</tr>
<tr>
<td>Membership Lapsed</td>
<td>3</td>
</tr>
<tr>
<td>Transferred Membership to different chapter</td>
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</tr>
<tr>
<td>Transferred Membership from different chapter</td>
<td>0</td>
</tr>
<tr>
<td>Government Membership</td>
<td>200</td>
</tr>
<tr>
<td>New Members Added in Month</td>
<td>1</td>
</tr>
</tbody>
</table>

**Congratulations to Wayne Kauffman on earning the CGAP certification in January 2018!**

Upcoming IIA Webinars

20-March-2018

Members-only Webinar: Auditing the Organization’s Compliance with the General Data Protection Regulation (GDPR)

17-April-2018

Members-only Webinar: Turning Ethical Challenges into Strategic Opportunities

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2017-2018 Board Members

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The Institute of Internal Auditors  
Central Missouri Chapter

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February Program: Forensic Document Examination and Handwriting Analysis

Presented by: Donald Lock
February 15, 2018
Article By: Travis Owens

Forensic Consultant Donald Lock provided an energetic and animated presentation, and provided participants with his Exemplar Document Booklet, which is used to obtain known handwriting from a person. He has over 47 years of experience in the field of forensic and handwriting analysis and began his career with the Missouri State Highway Patrol's Crime Lab, where he taught at the MSHP academy for 25 years. Mr. Lock now provides consulting services to the State of Missouri and various other entities. He cautioned participants to "search smart" and "look hard" when performing their day-to-day work activities.

Mr. Lock stressed that identification is not merely DNA and fingerprints as you often see on television or hear about in the news. Rather, he discussed a lengthy list of the various methods that can be used to identify any person, animal, or thing including lip prints and muzzle prints. He has worked extensively at various state fairs including Missouri and Iowa. Surprisingly, these fairs have had numerous issues with cheating, and Mr. Lock's role is to make sure that does not occur.

Mr. Lock discussed the five classes of signatures and characteristics of disguised writing such as pen stroke, slant, etc... He explained that his work involves looking for repeated similarities in known handwriting, which in turn helps him to identify fraudulent writing such as signatures. Members in attendance were very engaged with the presentation and asked various questions such as the topic of age and how that affects a person's writing, and the topic of natural variation and/or switching hands.

Mr. Lock discussed the Bustamante case that most of the residents of mid-Missouri remember. He was involved in the investigation and shared his story as to how he applied procedures to view an obliterated (altered) journal/diary entry of the teen who committed the murder. This was no doubt a very key piece of evidence in the case because it helped the prosecution prove the defendant had pre-meditation. The audience applauded Mr. Lock for helping to thwart a mass school shooting in southeast Missouri; that case involved him analyzing writing on a large piece of plywood.

He went on to discuss the three types of fingerprints, and discussed the case of Roscoe Pitts. Roscoe had a plastic surgeon remove the skin from the first joints of his fingers and replace it with skin grafts from his chest. Investigators were able to identify him from his fingerprints and his palm print. In other words, he tried to create a new identity but all he did was change his original fingerprint to a new fingerprint which still allowed for identification.
February Program: Ethics for Missouri CPA’s

Presented by: James Cali, CPA, CFF, CGMA
February 15, 2018
Article By: Travis Owens

Mr. James Cali has presented to our chapter several times in the past and again he did not disappoint. His motto is "There is No Right Way to Do A Wrong Thing." Mr. Cali provide a brief overview and refresher of the various CPE requirements as designated by the Missouri Board of Accountancy and Yellow Book Standards, and then provided a refresher and some new insight as to what ethics is. Both Mr. Cali and various participants shared examples of how the process went when they were audited for CPA compliance by the State Board of Accountancy. Overall, the process was described as stressful, lengthy, and cumbersome.

Mr. Cali then provided an overview of the AICPA’s Code of Professional Conduct which includes Part 1 - Threats and Safeguards, of which there are 7 deadly threats to objectivity and/or independence. There are a multitude of safeguards including tone at the top, governance structure, policies and procedures, and rotation of personnel.

Mr. Cali shared engaging stories of fraud cases including The Julien Company (fraudulent classification of cotton) and Broward County Jail (commissary kickbacks and overtime fraud), which included discussion of the “whistleblower” and the outcomes of each investigation. He also provided a detailed overview of potential ethics violations.
Industry Article:

5 Ways to Make Mentoring Meaningful to Millennials

In many respects, millennial finance and accounting professionals aren’t much different from their baby boomer and Generation X counterparts. They want to be treated with respect and recognized for their contributions on the job. They value professional development and career advancement. And they want the opportunity to maintain a healthy work-life balance.

Millennial professionals also have some different expectations about their work experience. For one, they seek continuous training and feedback. Meeting those expectations can be a challenge for busy managers. But a mentoring program that pairs seasoned employees with millennial staff can help finance leaders ensure team members from Generation Y and Generation Z are receiving the one-on-one attention and guidance they seek.

These arrangements must be well-thought-out and relevant, however, if they are to have a positive and lasting impact on millennial employees — and on those who are serving as mentors. These five tips can help you develop a mentoring program that will be meaningful to everyone involved:

1. Allow mentees to share opinions and ideas freely

Millennials tend to view company leaders more as colleagues or partners than bosses. For them, a meaningful mentoring relationship is not top-down, where they are empty vessels ready to be filled with knowledge. Rather, they want to be heard.

So, when establishing a mentoring program for millennial accounting and finance staff, look for mentors who are comfortable with a flatter hierarchy. Also, encourage them to give mentees plenty of opportunities to offer feedback and make suggestions for improvement.

2. Shake up the routine

Variety is the spice of the mentoring life. That’s why mentors need to think about ways to move beyond conversations and identify opportunities for their mentees to engage in hands-on learning.

For example, millennial mentees could shadow their mentors for a day. Or, they could observe senior-level meetings to understand what goes into executive decision-making. Mentors could also introduce or connect their protégés with other leaders and influencers in the company or invite them to business networking events to help them enlarge their circle of contacts.

Assigning projects to mentees that will help them to stretch their abilities and develop their business acumen and big-picture thinking is also good practice. Just make sure they already have the core skills (and the time) to take on any special assignments.
3. Keep it alive

Effective mentoring requires regular interaction between the mentor and mentee. But after the initial few meetings, it can be easy for both parties to let the mentoring relationship slide. People get busy. And as workloads rise and deadlines loom, mentoring relationships can get pushed to the back burner.

So, be sure to encourage mentor partners to check in often with each other through in-person meetings, phone calls or video chat. They should also follow a structured schedule for touching base, at least initially. For added motivation, you could make such meetings — both scheduled and impromptu — a metric on which staff members are evaluated during performance reviews.

4. Set an ‘expiration date’

While some mentorships can last for many years, most have a formal ending. It’s a good idea to determine up front how long the formal portion of a mentoring relationship will last.

Typical mentorships run from three months to a year. In some cases, the relationship will end earlier — either because it wasn’t productive for one or both parties, or because the objective was met ahead of schedule. The mentor should jot down notes about what aspects of the relationship worked well and what did not.

During the final meeting, celebrate all that the mentee has learned and, if appropriate, make sure their achievements receive broader recognition at the firm.

5. Explore nontraditional arrangements

Everyone is familiar with the classic mentoring relationship in the business world: an experienced employee helps an up-and-coming colleague to “learn the ropes.” However, you might want to break with tradition and consider having millennials mentor their Gen X and baby boomer colleagues.

Reverse mentoring can be empowering for millennial workers because it allows them to share their fresh insights, social media savvy and more. Peer mentoring, where colleagues who work at similar levels in the company pair up to share professional feedback and advice, can be rewarding, too.

Serving as a mentor also gives millennials the opportunity to refine soft skills, such as communication, and develop their leadership abilities. (In a recent survey by our company, 38 percent of CFOs said the opportunity to build leadership skills is the greatest benefit of being a mentor.)
6. Help everyone on your team to grow

Even though their work styles, preferences and expectations may differ, baby boomer, Gen X and millennial professionals generally seek the same things: to have satisfying careers, to be allowed to work to their full potential, and to be compensated appropriately for their contributions.

Keeping those core needs and aspirations in focus will help you to manage every employee on your accounting and finance team more effectively and ensure that every worker has an opportunity to learn — and share their knowledge.

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“We back up our data on sticky notes because sticky notes never crash.”