Spring is on the way...and so are some great seminars! The Board met this week and discussed several excellent presenters for the upcoming months. We have IIA’s Global Chairman of the Board, Angela Witzany, coming on March 29, 2107 to tell us how “Audit Never Sleeps”, and Jim Cali will be speaking about Report Writing. In April, Robert Mainardi is back to present information on Relationship Development and How to Plan. For the last seminar of the Chapter year, Casey Lawrence from the Attorney General’s Office will be talking about the Sunshine Law.

We are in the process of updating the Chapter Bylaws. The proposed bylaws have been posted at the following link: https://chapters.theiia.org/central-missouri/News/Pages/Chapter-Bylaws-Update.aspx. These DRAFT bylaws will be posted for 30 days and a member vote will take place at the next seminar on March 29, 2017. If you cannot attend the meeting but wish to vote or if you have questions or comments, please contact one of the Chapter board members.

The board is also looking into using the IIA’s Event Management Tool for future event management for the Chapter. This free tool is a cloud-based event management software platform with user-friendly, one-stop-shop event planning experience. It can help our chapter better plan, manage, market, and measure our chapter events. More is to come on this in the upcoming months!

If you have any questions or concerns please contact me at wrightsj@umsystem.edu.

Stacy Wright
President
CAP Summary

The following is the status of the Chapter Achievement Program (CAP) points for our chapter as of February 2017:

<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>586.64</td>
<td>ACHIEVED!!</td>
</tr>
<tr>
<td>II. Service to Profession</td>
<td>200.00</td>
<td>179.23</td>
<td>20.77</td>
</tr>
<tr>
<td>III. Chapter Administration</td>
<td>160.00</td>
<td>238.00</td>
<td>ACHIEVED!!</td>
</tr>
</tbody>
</table>

685.00 1003.87

**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>
</tr>
</thead>
<tbody>
<tr>
<td>June 2016</td>
<td>Not All Public University Funding is Created Equal</td>
<td>1</td>
</tr>
<tr>
<td>July 2016</td>
<td>The Role of Comprehensive Controls</td>
<td>4</td>
</tr>
<tr>
<td>August 2016</td>
<td>Fraud in the Public Sector</td>
<td>1.5</td>
</tr>
<tr>
<td>September 2016</td>
<td>Methods for Improving Efficiency &amp; Effectiveness: A Deeper Look at Six Sigma, LEAN, and Baldrige</td>
<td>4</td>
</tr>
<tr>
<td>October 2016</td>
<td>Evaluating Compliance with FMLA, ADA, and USERRA Requirements</td>
<td>2</td>
</tr>
<tr>
<td>November 2016</td>
<td>Scary Fraud Scheme Stories About Perpetrators and Fraudsters</td>
<td>1</td>
</tr>
<tr>
<td>February 2017</td>
<td>Crossing the Ethical Boundary: Insights from a Fraud Investigator</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Fraud &amp; Embezzlement: Lessons From the Trenches</td>
<td></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 29, 2017</td>
<td>Audit Never Sleeps</td>
<td>1</td>
<td>Hawthorn Community Room</td>
</tr>
<tr>
<td>March 29, 2017</td>
<td>Report Writing</td>
<td>2</td>
<td>Hawthorn Community Room</td>
</tr>
<tr>
<td>April 19, 2017</td>
<td>Relationship Development &amp; How to Plan Workshop</td>
<td>8</td>
<td>Hawthorn Community Room</td>
</tr>
<tr>
<td>May 18, 2017</td>
<td>Sunshine Law</td>
<td>1</td>
<td>Hawthorn Community Room</td>
</tr>
<tr>
<td>June 22, 2017</td>
<td>Membership Appreciation Luncheon</td>
<td>1</td>
<td>Canterbury Hill Winery</td>
</tr>
<tr>
<td>July 19, 2017</td>
<td>AGA/IIA Joint Event – Topic TBA</td>
<td>4</td>
<td>TBA</td>
</tr>
<tr>
<td>September 13, 2017</td>
<td>Whom Do You Trust? The Psychology of Professional Skepticism</td>
<td>4</td>
<td>TBA</td>
</tr>
<tr>
<td>November 14, 2017</td>
<td>Economic Update – Where Are We Now and What is on the Horizon?</td>
<td>4</td>
<td>TBA</td>
</tr>
</tbody>
</table>

Chapter Leadership will continue to keep you updated on topics and future dates, as they are determined. Please let us know if there is a topic you would like to hear more about.

### Chapter of Excellence – Our Chapter GOAL for 2017/2018

The IIA Chapter of Excellence program was introduced in early 2010 to recognize chapters for their belief in quality education and support of the CIA designation, specifically through The IIA’s CIA Learning System program. This program not only helps provide CIA training to chapter members across the nation, but proceeds also support other IIA research and training initiatives around the globe.

What does it mean to become a Chapter of Excellence? If your chapter becomes a Chapter of Excellence, you will earn the following:

- Recognition and an exclusive reception at the spring Leadership conference
- Chapter of Excellence lapel pin for your chapter leaders attending the Leadership conference
- Chapter of Excellence recognition tile ad to place on your chapter’s website
- CAP points
Membership Update

Central MO IIA Membership Statistics

<table>
<thead>
<tr>
<th></th>
<th>03/01/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Active Members</td>
<td>226</td>
</tr>
<tr>
<td>Membership Lapsed</td>
<td>30</td>
</tr>
<tr>
<td>Transferred Membership to different chapter</td>
<td>1</td>
</tr>
<tr>
<td>Transferred Membership from different chapter</td>
<td>0</td>
</tr>
<tr>
<td>Government Membership</td>
<td>183</td>
</tr>
<tr>
<td>New Members Added in Month</td>
<td>8</td>
</tr>
</tbody>
</table>

Check out our new group page on facebook...
Our local chapter can be found be searching for Central Missouri IIA. Join our group!

We are looking for volunteers! If you are interested in becoming more involved with our local chapter, please contact us at centralmoiia@yahoo.com

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wrightsj@umsystem.edu

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Vice President - Membership
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Secretary
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Lori.Melton@auditor.mo.gov
February Program: Crossing the Ethical Boundary: Insights from a Fraud Investigator
Presented by: Angela Morelock
February 27, 2017
Article By: Garry Kornrumpf

Angela Morelock, BKD, Partner, Forensics and Valuation Services has more than 20 years of experience and leads BKD’s forensic accounting and investigations team, providing fraud investigation and prevention, complex litigation support and forensic accounting services for a variety of business clients. She regularly provides consulting and expert witness assistance to attorneys in a variety of litigation matters. Ms. Morelock and her team have investigated some of the largest fraud cases in the United States. Her clients include the FBI, U.S. Department of Justice and the U.S. Attorney’s Office.

For the Fraud and Embezzlement portion of the training, Ms. Morelock described a typical fraud perpetrator and explained damages to victims that go beyond the monetary aspect, such loss of reputation and loss of public confidence. This discourages some entities from pursuing prosecution. She provided examples of fake forms and the methods culprits used to manipulate the documents. Ms. Morelock presented a case of a former Dixon City Comptroller who stole $53 million from this relatively small city. She stated many organizations lack a hotline for whistleblowers.

For the Ethics portion, Ms. Morelock defined ethics and related key concepts and described a model for ethical decision-making. She provided examples of accounting professionals that crossed the ethical boundary. Ms. Morelock presented key components from the trial of an actual case of financial statement fraud. She engaged participants to discuss how the ethical dilemma evolved and the decision-making that lead to the fraud. Ms. Morelock also discussed another case involving revenue smoothing and the failure to recognize the ethical dilemma.

Ms. Morelock discussed ethical culture and its importance on organizations. She discussed a specific case involving methods used to inflate earnings, which resulted in criminal charges, a shareholder class action lawsuit, and Securities and Exchange Commission civil actions. She provided some key components auditors need to consider in ethical decision-making.
Photos from the February Seminar
Announcements

Job Openings:

The Office of State Courts Administrator – Accountant  

Missouri Department of Social Services - The Division of Finance & Administrative Services –  
Management Analysis Specialist II  

Internal Audit Industry Article:

How to Find and Attract Top Performers Who  
May Not Actively Be Looking for a New Job

Most hiring managers find job candidates in one of two ways: posting an opening and waiting for resumes to roll in, or actively recruiting professionals who look promising. Which camp do you fall in?

In a Robert Half survey, 65 percent of the CFOs interviewed reported they are more likely to simply post a job opening and wait, compared to 27 percent who actively recruit professionals with skills matching the job opening.

If you’re among the majority who favor the wait-and-see approach, it may be time to widen your candidate network with more effective hiring techniques. Two-thirds of workers surveyed said they would consider a job from a recruiter who contacted them, even if they weren’t currently looking for a new job.

Active recruiting explained

Does it seem difficult to find candidates you’re excited about? If so, you’re not alone: The majority of financial executives are experiencing challenges finding applicants with the requisite skills, Robert Half research found.

To keep up or get ahead of your competitors, you need to actively recruit. This means casting a wider net to include passive candidates, professionals who aren’t currently searching for a new job but may be receptive to the right opportunity.

How to use active recruiting to find candidates

Job postings are a basic option available. However, today’s hiring environment requires finance managers to use more than one tool in their recruiting efforts. Here are six more to try out when attempting to attract and land passive candidates for accounting jobs.
1. Build a hiring pipeline. An active recruiting process is ongoing, regardless of whether your firm or department has current vacancies. To find candidates when you need them, create a file composed of past candidates and others who’ve expressed interest in working for your company. For example, if a promising financial analyst applied for an opening but just missed the cut, keep that applicant in mind for future opportunities.

2. Maintain an employee referral program. Each of your current staff members has a professional network. Take advantage of this valuable resource with a program that encourages them to pass along names of skilled accounting and finance professionals. To encourage participation, offer a cash bonus or another reward for every successful new hire a team member refers. Hiring a good employee’s contact helps ensure a fit with your workplace culture.

3. Maximize your online presence. If it takes visitors to your website multiple clicks and dead-ends to locate your organization’s job vacancies, you need to improve the user experience. Make it easy for both passive and active candidates to locate your careers section by increasing its prominence. If possible, publicize job openings directly on your homepage.

4. Network during accounting events. Large industry gatherings, like conferences and seminars, are prime locations to find candidates. So bring your business cards, prepare a pitch about your organization and start connecting. Consider purchasing exhibit space at the event if you’re serious about recruiting a large number of candidates.

5. Work with a staffing firm. Tap the expertise and network of a recruiter specializing in accounting and finance. The firm will often know of talented passive job seekers and can provide guidance on navigating the local hiring market. In addition, it can provide an interim professional, either to bridge the gap during the recruiting process or to work on a temporary-to-hire basis.

6. Stay in touch with former employees. Welcoming “boomerangs” is a smart move for employers because these professionals’ skills and culture fit are known quantities, reducing the chances of a bad hire. And most former employees can hit the ground running, saving you more in terms of time and training. So when top performers leave on good terms, wish them well and let them know the door is still open for them.

The latest hiring trends make it clear you may need to step up your recruiting game if you want to find candidates for your dream accounting team. Stop waiting for talented professionals to come to you. Instead, go to them.

This article is provided courtesy of Robert Half Management Resources, the premier provider of senior-level accounting, finance and business systems professionals to supplement companies' project and interim staffing needs. The company has more than 145 locations worldwide and offers online job search services at www.roberthalfmr.com. Follow our blog at blog.roberthalfmr.com.