Hello Everyone!

I would like to give a quick update on some changes that occurred in the last month. First, I would like to extend congratulations to Avery Hudson who served as Treasurer for the past year. She accepted a position out of the area so will no longer be available to serve on the board. Avery has been a great help and will be missed. Andy Clemens, current board member, will complete the remainder of the Treasurer term ending 5/31/14.

Jamie Foster has passed the role of Membership Chair to Sharon Eagleburger, who also filled Avery’s open board seat. Jamie led the committee during development of the Member Appreciation Program, so we are grateful to have her continue on the committee.

In the last newsletter we had a call for additional volunteers to help fill open positions and develop our new committees. We welcome the following individuals who have already put some great plans in place.

Programs Committee
Jessica Brock, Jack Henry

Academic Relations Committee
Monte Davault, Chair, Mercy
Eimee Wakefield, Mercy
Chris Jackson, Mercy

Social Media Committee
Stacy Hill, Great Southern

Thanks again to all of you for your membership, as well as our volunteers and Board members for their dedication and commitment to the Chapter.

Lori Cantrell
IIA Ozarks Chapter President
The IIA offers webinars each month to members at no cost. Speakers and topics vary, but participants receive 1 NASBA CPE for each webinar. Registration is required, see The IIA website for registration details. Additionally, previous members only webinars are archived and accessible to members at no cost from The IIA website.

The next Members Only webinar:  
Guidance Webinar: Auditing Anti-bribery and Anti-corruption Programs Practice Guide  
**Date:** WEDNESDAY, SEPTEMBER 11, 2013  
**Time:** 12 NOON—1 P.M. CST

Visit The IIA website for registration and more information: www.theiia.org

Upcoming IIA Members Only Webinars

The IIA also publishes scheduled upcoming Members Only Webinars and other free online events. Mark your calendar and don’t forget to register for these interesting topics and earn one free CPE!

**September 2013:**  
Title: **Cybersecurity: The Effectiveness of Your Controls**  
**Date:** TUESDAY, SEPTEMBER 17, 2013  
**Time:** 12 NOON—1 P.M. CST

**October 2013:**  
Title: **Future of Internal Audit**  
**Date:** TUESDAY, OCTOBER 8, 2013  
**Time:** 12 NOON—1 P.M. CST  
Title: **Guidance Webinar: Business Continuity Management—Crisis Management**  
**Date:** WEDNESDAY, OCTOBER 9, 2013  
**Time:** 12 NOON—1 P.M. CST

Visit The IIA website for registration and more information: www.theiia.org
All Star Conference Moves to New Orleans, LA

2013 All Star Conference

October 14-16, 2013
The Roosevelt / New Orleans, LA

You Belong in New Orleans!

The Institute of Internal Auditors is jazzing things up and moving this year’s All Star Conference to the Big Easy! Revel in the rhythm of the “best of the best” and be part of an internal audit program that will enhance your skills, make you more effective, and help you make a difference in your organization.

As legendary as the bayou itself, this year’s conference features speakers and topics from a year of stellar presentations at IIA North America and chapter conferences, as ranked by attendees. Whether you missed a speaker you’ve been waiting to hear or you just need more of that in-depth knowledge you crave like a good bowl of gumbo, you’ll find it at All Star, along with a whole lotta New Orleans hospitality.

Taking it a Step Further

All Star looks beyond processes and controls and explores how internal audit can play an essential role within the organization. Join a community of All Stars who will share strategic insights to:

• Help you identify enterprise-wide cost efficiencies.
• Improve business performance.
• Focus on the risk that matters.
• Manage the talent needed to be successful.

Laissez les bons temps rouler (let the good times roll)!

Visit The IIA website for registration and more information: www.theiia.org

Watch for more web updates...

The IIA recently revamped the chapter website platform, resulting in a whole new look and feel. The website will be easier to maintain and update from the chapter administration side, and more user friendly for navigation from the member side. It is a work in progress as we get all the information transferred and updated, but we are making headway. Please check it out when you have time at https://chapters.theiia.org/ozarks/Pages/default.aspx and remember to check back as we continue to expand our efforts. Stay tuned for more announcements as our social media efforts evolve!

Join Us on LinkedIn!

The Ozarks IIA Chapter now has a LinkedIn group! Just one more way we are trying to stay connected to our members and provide them with the most up-to-date and beneficial information. The group is Institute of Internal Auditors (IIA) - Ozarks Chapter. Request to join the group or contact Lori Cantrell (Lori.Cantrell@coxhealth.com) for more information.
The Ozarks Chapter Fall Seminar

TOPICS:
The Psychology of Fraud
Beyond the Checklist: Evaluating Internal Controls

DATE AND TIME:
September 25th | 8:30 am – 4:30 pm

LOCATION:
University Plaza Hotel and Convention Center
Arkansas room
JQH Conference Center
333 John Q. Hammons Parkway
Springfield, MO 65806

CPE:
8 credit hours

COST:
Member: $150, Non-Member: $200, Student & 6th Registrant: Free
Checks should be payable to the IIA.

RSVP:
Jessica Brock, 417-235-4114 ext. 721367 or OzarksChapterIIA@gmail.com by September 23rd at 5:00 PM.

SPEAKER: Toby Groves, CPA

Toby Groves is a researcher, consultant, and speaker on organizational psychology addressing topics including corporate culture and fraud. Educated in forensic psychology and forensic accounting, Groves researches the role group psychology plays in inappropriate or abnormal organizational behaviors. The results of this research shattered Groves’ long-held assumptions about the psychology behind these events. Groves has been a long time respected executive, CPA, and PhD student of psychology who also has exposure to the ‘dark side’ of human behavior and corporate wrongdoing. Using groundbreaking research, interactive demonstrations, and a compelling personal story, Groves inspires audiences around the country to think differently and make progress towards real solutions to these problems.

PROGRAM: The Psychology of Fraud will assist our understanding of how human behavior affects organizational decisions involving accounting, and auditing, and particularly aberrant behaviors such as fraud are incomplete. Our assumptions regarding who is involved, how it starts, and why it grows are flawed, which leads to a variety of critical judgment errors. This presentation delves into the very latest breakthroughs in psychological research which uncover individual and group behaviors that reveal how our minds actually work in relation to these experiences. Interactive demonstrations dramatically exhibit to attendees how radically different our intuitions are in relation to the reality of these events, and how they can immediately use this new knowledge in their work.
Fall Seminar (continued)

Highlights:
• How auditors can unwittingly assist in the production of misleading information
• Detailed effect of influence on accounting decisions and financial statements
• What causes us to overlook the most ominous and obvious red flags
• Why psychopaths are not our greatest concern, and who is...
• Why well-meaning people cooperate in fraud schemes
• The latest research revealing how most fraud really starts, and why it gets out of control
• The paradox of experience-how it sometimes diminishes professional judgment
• Why our intuition and assumptions lead us astray
• How to improve professional judgment, skepticism and critical thinking skills

This “Beyond the Checklist” look at internal control analyzes the often overlooked nature and underlying purpose of control procedures and policies as well as the counter-intuitive effects of some popular procedures. Using behavioral science research, this presentation goes beyond technical information and delves into an area with a wealth of research that auditors rarely think about: How our minds actually process auditing and accounting procedures and information and the resulting real world effects.

Learning Objective:

This presentation of The Psychology of Fraud uses behavioral science to integrate “Soft Skills” with accounting and auditing concepts. Participants will be able to identify and understand behavioral concepts and apply them to auditing, accounting and governance situations, as well as using these concepts to assist in developing programs for risk management and cultural improvement.

Topics covered in Beyond the Checklist: Evaluating Internal Controls will include:
• Why control procedures must change even when nothing else does
• Recognizing hard to see gaps and inconsistencies
• How sampling affects control policies and procedures
• The importance of interviews in internal controls
• The benefits of assessing policies and procedures from different perspectives
• How biases cause us to focus on the wrong information and how to correct this
• Critical thinking skills and professional skepticism

To Register:  Contact Jessica Brock, 417-235-4114 ext. 721367 or OzarksChapterIIA@gmail.com by September 23rd at 5:00 PM. If you have special dietary requirements please let us know. A $20 fee will apply to reservations not canceled by the above deadline and “no-shows”.


MISSOURI STATE UNIVERSITY – DIRECTOR OF INTERNAL AUDIT AND COMPLIANCE:
Missouri State University is accepting applications for a DIRECTOR OF INTERNAL AUDIT AND COMPLIANCE. Missouri State University is a public, comprehensive university system with a mission in public affairs, whose purpose is to develop fully educated persons with a focus on ethical leadership, cultural competence and community engagement.

Missouri State University is a three-campus metropolitan system–wide university with a total enrollment of 23,000 students and approximately 15% of the students enrolled in graduate studies. In FY 2012, the University was awarded over $18 million in grants and contracts. The University has a two-year college campus in West Plains, and an agriculture research campus in Mountain Grove. The University has an operating budget of $243M. The Springfield campus consists of 225 acres with 66 facilities valued at approximately $380M. In addition, a 125 acre agriculture center exists in the southwest area of the city. Springfield is the third-largest city in the state with an immediate metropolitan population of over 400,000. Supported by an industrial/manufacturing base and a rapidly expanding tourism and recreation industry, the community also serves as a regional center for health services for the surrounding four-state area.

The Director of Internal Audit and Compliance is responsible for administering the internal audit activity of the University by directing audits of academic and administrative departments and activities and by developing a comprehensive, practical program of audit coverage for the University, overseeing operational risk management, coordinating compliance efforts throughout the University, and investigating compliance lapses and allegations of wrongdoing, managing or performing assignments that may vary in complexity and supervising staff in conducting the internal audits, reviewing and analyzing transactions, documents, records, reports, and accounts relating to University operations and functions, and preparing acceptable working papers and audit reports of audit findings, performing special reviews and projects as requested by the Board of Governors and University administrators and serves as the University’s official custodian of public records.

For req. qualifications and application procedures: https://jobs.missouristate.edu or call (417) 836-4683. Pay Grade: Unclassified. Salary is commensurate with education and experience. First date of consideration will be June 10, 2013. Successful candidates must be committed to working with diverse student and community populations. Employment will require a criminal background check at University expense. AA/EOE.

CITY OF SPRINGFIELD—INTERNAL AUDITOR
Unclassified position—“Open until Filled”

DUTIES: Responsible for performing a broad program of operational analyses involving both operational and financial audits and a variety of other analytical tasks relating to the efficient and economical operation of City government.

REQUIRES: A Bachelor’s degree in Accounting with minimum of four years experience in professional Accounting and auditing work preferably in the area of governmental or not-for-profit accounting/auditing; or any equivalent combination of education and experience which would provide the above knowledge, skills, and abilities. In addition, CPA certification or specialized training and experience in governmental or business investigation or administration is required. Experience leading, directing or supervising others is preferred. Must possess and maintain a valid MO Driver’s license and an excellent driving record. Licensed CPA certification is preferred.

SALARY: $55,798.08 - $86,349.12 Annually is complete salary range.

APPLICATION DEADLINE: Search Committee will consider all applications/resumes received by May 31, 2013; however, applications/resumes will be accepted until the position is filled.

Apply on line at our website: http://www.springfieldmo.gov or in person to City of Springfield, 840 Boonville, Room 324, Springfield, MO 65802. All resumes should include your social security number. All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin or disability. We comply with ADAAA. Pre-employment drug testing required. EOE/AA.
We hope you all enjoyed the newly implemented member recognition program. With the completion of our first year, we’ve reviewed the program and made a few slight modifications to ease tracking efforts. See the updated program details on the next two pages. If you have any questions about the program please contact a committee member. Next month we will let you know who is in the lead for the first quarter of this year! We have several members off to a great start. And with what we are hearing from the Programs Committee, you won’t want to miss anything! So mark your calendars and register early. Plans are already underway for next year’s member recognition event!

— Ozarks Chapter Membership Committee

The Membership Committee would like to present: The Membership Appreciation Program. The purpose of this program is to show appreciation to the members who regularly support the Ozarks Chapter.

How does the program work?

Members are awarded points based on their participation and involvement in the IIA Ozarks Chapter. Points will be tracked by the Membership Committee for each fiscal year (June to May). Annually, the Chapter will host a Membership Appreciation event to recognize the member(s) who has earned the most points as well the top point earners within some of the categories below, i.e. member who has attended the most luncheons, etc.

How are points awarded?

Points will be awarded for the activities identified in the table:

<table>
<thead>
<tr>
<th>Points</th>
<th>Description of Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 2</td>
<td>Recommend a new speaker and provide contact information to present at Ozarks Chapter luncheon or seminar 1 point. If speaker selected and presents to the Chapter, additional 1 point.</td>
</tr>
<tr>
<td>1</td>
<td>Attend a monthly Ozarks Chapter luncheon</td>
</tr>
<tr>
<td>1</td>
<td>Perform duties as a Chapter Liaison at a luncheon or seminar (assisting at registration during a luncheon or seminar, meet and greet attendees, collecting and tracking evaluation forms, performing additional duties as requested by the Ozarks Chapter President)</td>
</tr>
<tr>
<td>1</td>
<td>Attend IIA social events (i.e. Holiday Social)</td>
</tr>
<tr>
<td>2</td>
<td>Attend an all day Ozarks Chapter seminar</td>
</tr>
<tr>
<td>2</td>
<td>Attend 90% of the yearly Ozarks Chapter luncheons</td>
</tr>
<tr>
<td>2</td>
<td>Attend 100% of the yearly Ozarks Chapter seminars</td>
</tr>
<tr>
<td>2</td>
<td>Serve and actively participate as a Board Member or on a Chapter Committee</td>
</tr>
<tr>
<td>2</td>
<td>Audit group featured in the Ozarks IIA Chapter Newsletter (each audit group member receives 2 points)</td>
</tr>
<tr>
<td>3</td>
<td>Submit an article for the Ozarks IIA Chapter Newsletter</td>
</tr>
<tr>
<td>4</td>
<td>Unpaid speaking engagements (i.e. talking to a group/class about auditing) *</td>
</tr>
<tr>
<td>5</td>
<td>Earn an IIA Certification</td>
</tr>
<tr>
<td>5</td>
<td>Member presents CPE to the Chapter</td>
</tr>
<tr>
<td>5</td>
<td>Have an article published in the Internal Auditor Magazine</td>
</tr>
</tbody>
</table>

* Points will be capped at 8 per member for the Membership Appreciation Program.

As the program matures and the committee receives feedback and suggestions from members, the point system may be adjusted. The Membership Committee will provide updates as changes occur.
Frequently Asked Questions:

How will I know how many points I have accumulated?
Contact the membership chair to find out how many points you have accumulated. Also, the top 5 point leaders will be periodically published in the Chapter Newsletter.

Can Officers and Board Members earn points?
Yes, all Chapter members (including Officers and Board Members) are eligible to earn points. However, Officers and Board Member will not be included in the annual award for the member with the most points.

How do I ensure I receive points for the events/activities that I have participated?
The membership committee awards points from the luncheon/seminar sign-in sheets as well as social events. Also, a report from the IIA is used to award points for new certifications. We do encourage members to self-report points, for example: acting as a Chapter Liaison; presenting to a group/class about internal auditing (unpaid speaker); recommending a speaker or presenter to present to the Chapter. The table above identifies the points and the eligible activities.

How do I get involved?
Please contact the Membership Committee if you would like to:
- Assist as a Chapter Liaison with registration at seminars/luncheons.
- Submit an article or have your audit department featured in the Chapter Newsletter.
- Gain additional information on how to get involved with your local Ozarks Chapter.

Membership Chair/Board Member
Sharon Eagleburger, Mercy
Sharon.Eagleburger@mercy.net

Membership Committee/Board Member
Judy Aug, City Utilities
Judy.Aug@cityutilities.net

Membership Committee/Board Member
Brenda Putman, City Utilities
Brenda.Putman@cityutilities.net

Membership Committee/Board Member
Jamie Foster, Liberty Bank
jfoster@therisingstar.com

Thank you Ozarks Chapter members - we appreciate your support!
COSO issued an updated *Internal Control – Integrated Framework (Framework)* on May 14, 2013. The IIA has developed The IIA COSO Resource Center for members seeking resources and tools to support implementation efforts. This resource center provides the most comprehensive and up-to-date list of resources, tools, and training to support implementation efforts, start to finish. Here’s a sample of what’s available in the Resource Center:

- **Framework and Tools**
  - FAQs and Overview
  - Free Webcast
  - 2-Day Seminar Course
  - Companion Book

Log on to The IIA’s website for any questions or concerns you may have regarding the updated Framework. The COSO Resource Center puts all the information in one convenient location!

**External Quality Assessment Standard**

IIA Standards 1300-1322 relate to quality assurance and improvement of the internal audit activity. Standard 1312 requires an external assessment of the internal audit activity at least once every five years. If your company has addressed compliance with this standard and you are willing to share your experiences, we would appreciate your feedback. Historically, responses have been mixed, so we wanted to obtain current perceptions and practices. For example: Does your audit department comply with this standard? If so, were you able to obtain an external assessment vendor locally? Do you feel the external assessment added value to your audit department? Do you have any recommendations for internal audit departments considering performance of an external assessment? Any additional information you would like to share is appreciated.

If you would like to provide feedback on this topic, or would like to receive a recap of responses to this topic, please email Judy.Aug@cityutilities.net.
Mark Your Calendar!

Mark your calendar for these upcoming IIA events:

- **SEPTEMBER 25, 2013**—Seminar, **Toby Groves**  
  Topics: The Psychology of Fraud and Beyond the Checklist: Evaluating Internal Controls

- **OCTOBER 11, 2013**—Luncheon, **Dale Helle, Brown Smith Wallace LLC**  
  Topic: Construction Auditing

**Location of Events:** Events noted above will be held at the University Plaza Convention Center.

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**Reminders**

- Please make sure that your information, including email address, is current with The IIA: Visit [www.theiia.org](http://www.theiia.org) and log in, then click on the link “Your Profile” at the top.
- Keep an eye on our [website](http://www.theiia.org) for any additional news and information!
- Do you have questions? Comments? Do you know someone that deserves recognition? Do you know of job opportunities? Would you like to contribute? Let us know. Chapter members are encouraged to contact any Officer with suggestions or comments.

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**2013/2014 Chapter Officers and Board**

**President**  
Lori Cantrell, Cox Health Systems  
[Lori.Cantrell@coxhealth.com](mailto:Lori.Cantrell@coxhealth.com)

**Vice President**  
Cynthia Bennett, Mercy  
[Cynthia.Bennett@Mercy.Net](mailto:Cynthia.Bennett@Mercy.Net)

**Secretary**  
James Boutwell, CHAN Healthcare Auditors  
[JBoutwell@chanllc.com](mailto:JBoutwell@chanllc.com)

**Treasurer**  
Andy Clemens, Kirkpatrick, Phillips & Miller  
[aclemens@kpmcpa.com](mailto:aclemens@kpmcpa.com)

**Past President/Social Media Chair**  
Jennifer Jenkins, Metropolitan National Bank  
[jenkins@metronationalbank.com](mailto:jenkins@metronationalbank.com)

**Board Member**  
Brenda Putman, City Utilities  
[Brenda.Putman@cityutilities.net](mailto:Brenda.Putman@cityutilities.net)

**Board Member**  
Judy Aug, City Utilities  
[Judy.Aug@cityutilities.net](mailto:Judy.Aug@cityutilities.net)

**Board Member**  
Shannon Thomason, Empire Bank  
[Shannon.Thomason@empirebank.com](mailto:Shannon.Thomason@empirebank.com)

**Board Member**  
Jamie Foster, Liberty Bank  
[jfoster@therisingstar.com](mailto:jfoster@therisingstar.com)

**Board Member/Programs Chair**  
Dave Kimmerle, JQH  
[Dave.Kimmerle@jqh.com](mailto:Dave.Kimmerle@jqh.com)

**Board Member/Membership Chair**  
Sharon Eagleburger, Mercy  
[sharon.eagleburger@mercy.net](mailto:sharon.eagleburger@mercy.net)

**Board Member**  
Teri Harris, Guaranty Bank  
[tharris@gbankmo.com](mailto:tharris@gbankmo.com)