The February 4th Luncheon has been cancelled due to scheduling conflicts. Please see the information below for the new luncheon schedule for February. Thanks!

**DATE AND TIME:** Thursday February 26th | 11:30am to 1:30pm

**LOCATION:** TBD

**PROGRAM:** “ETHICAL DECISION MAKING”

**LEARNING OBJECTIVES:**
- Understanding of ethics and stages of moral development
- Review of the major moral philosophies and principles
- Ethical decision making models
- Strengthening individual and organizational ethical wisdom

**SPEAKER:** Michael W. Merrigan, JD, MBA

Michael Merrigan is currently a full-time professor at Missouri State University teaching courses in both the MHA and MBA programs in the areas of leadership, business/medical ethics, organizational behavior and human resources. He previously served as the General Counsel for Mercy Health for 20 years. Mr. Merrigan received his Juris Doctorate from the University of Iowa and an MBA from the University of South Dakota. He is a member of the Missouri Bar Association, the Springfield Metropolitan Bar and the American Health Lawyers Association.
Membership Corner

Welcome!

We have three new members we would like to welcome! Welcome to our chapter and we hope to see you at future gatherings!

- Kristen Fecke with Empire District Electric Company
- Jennifer Shewmake with Empire District Electric Company
- Matthew Spaccamonti with Associated Electric Cooperative, Inc.

We would also like to wish a Happy Anniversary to Heather Sartin! Heather has been with our chapter for one year as of January 13th.

Luncheon Recaps

“Communications to the Audit Committee” by Gordon Braun from Protiviti 1/20/2015

“Gordon Braun, Managing Director of the Kansas City office at Protiviti spoke to the Ozarks Chapter on Communications to the Audit Committee at the January Luncheon. Topics covered in his presentation included audit report organization and appropriate ranking of issues and recommendations to achieve maximum results. Mr. Braun emphasized both positive and negative aspects of various audit report examples so that we may be better communicators with the audit committee. By examining the examples we were able to see different strategies used to make important points concise and easy to identify. Repetitive use of the same report template can cause us to lose sight of the information we are trying to convey. This was a great opportunity to reevaluate reports and where they might be missing the mark. I appreciate the useful information Mr. Braun provided. Thank you to all those involved in the Ozarks Chapter for another exceptional luncheon.”

Stephanie Joplin, Staff Auditor
The General Council of the Assemblies of God

“This was the first IIA seminar that I have attended. Mr. Braun seemed knowledgeable and enjoyed sharing his experiences with others. This was a great opportunity for me to learn different ways to communicate with the audit committee. Overall this was a positive experience. I look forward to attending more IIA seminars in the future.”

Matthew Allio, Internal Auditor
JQH Management LLC
Member Spotlight

Matthew Spaccamonti

Matthew received a BS in Accounting and a Master of Accountancy from Missouri State University and has been with Associated Electric Cooperative, Inc. since September 2014.

His interest in internal audit started when he initially thought of heading into the external audit direction. However, after speaking with individuals from both areas, he decided the private sector was a better fit. He likes to solve problems and find potential enhancements which is why he thought internal audit would be more fulfilling. He likes the idea of getting the chance to learn about each part of the company in order to better serve the company as a whole.

He is currently working on his CPA and in his spare time loves to golf, play sports, and hang out with his 7 year old daughter.

He hopes one day to be running his own internal audit department.

Peer Forum

We want to hear from you!

Want to help with the next newsletter? Do you have a great article you would like to submit? Do you have a review or opinion of our last seminar/luncheon? Submit it to the Newsletter Committee (see email address below for submission) and it could show up in our next newsletter.

We’d love to hear from you!

Contact Heather Sartin at heather.sartin@jqh.com

A special thank you to Stephanie Joplin and Matthew Allio for their contribution to this month’s newsletter!
The Institute of Internal Auditors
Ozarks Chapter

Upcoming Members Only Webinars:

- **February 17, 2015**—Audit Committee Reporting - Trends and Best Practices
- **March 17, 2015**—Cyber Security: Data Breaches, Greater Frequency, Greater Cost
- **April 21, 2015**—Pulse of Internal Audit
- **May 19, 2015**—Driving an Effective ERM Culture
- **June 16, 2015**—Guide to Managing the Work-Life Balance of an Audit Team
- **July 21, 2015**—Data Privacy: A High-Stakes Issue
- **October 20, 2015**—Financial Statement Fraud

For the 8th consecutive year the Ozarks IIA Chapter has achieved GOLD status! This is The IIA’s methodology used to measure chapter performance. This is the direct result of both dedicated chapter leaders and active, supportive chapter members. Way to go Ozarks IIA Chapter!
2015 Midwest District Conference

**AUGUST 24-25, 2015**

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https://chapters.theiia.org/ak-sar-ben/events

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