President’s Message

Tracy Allen, CPA, CISA

Chapter Training program update

As you know, the State is now in its tenth month without a budget. This has required some adjustments to our training program, since the State is our biggest customer and is significantly behind in paying us.

Therefore, we regret to report that our originally planned May full-day seminar on “Human Auditing, Social Engineering, and Advanced Ethics” has been postponed indefinitely. Fortunately, we have a backup plan. Mr. Jim Dahlquist of the Office of the Auditor General has graciously agreed to present a half-day seminar titled “The Auditor’s Highlight Reel: Preparing for Your Next Assignment.” This seminar will take place on May 26, 2016, and more details will come in our May newsletter.

Thank you for your support and understanding during this challenging time.

Tracy Allen, Springfield IIA President
Jay Wagner, Springfield IIA First Vice-President

The American Center for Government Auditing – Government Auditor SmartBrief

The ACGA offers government auditors a monthly snapshot of market news and issues affecting government auditors. The eNewsletter will help you stay on top of emerging public sector issues. If you are coded as a government auditor as part of your IIA membership you should be receiving this monthly newsletter. If you are not receiving it, but would like to, please let me know.

Chapter Officer Election

It is that time of year where we elect leadership for the new chapter year. Next year promises to be even more challenging than this year has been. With no budget on the horizon for the chapter’s largest customer and very limited operating capital remaining in the chapter accounts, there will be hard decisions to make finding low cost speakers and venues and perhaps requiring payment in advance for training and member fees to name a few. Even if a budget is approved and payments begin to flow again there could be a

Continued on back page ➔

TRAINING

Auditing Social Media

H. Jay Wagner, CIA, CFE, CISA

This month’s seminar will be our annual joint meeting with Central Illinois IIA. This will be a half-day seminar titled: “Auditing Social Media: Is the Company Controlling the Conversation?”

Social media has transformed how organizations interact with clients, governments, traditional media, and each other. Your organization must navigate through the maze of risks and governances surrounding social media. Auditing Social Media explains how to ensure your organization has the adequate measures in place to capitalize on social media while protecting itself from excessive risk.

Our instructor will be Mr. Mike Jacka, CIA, CPA, CPCU, CLU. Mike worked in internal audit for nearly 30 years at Farmers Insurance Group. He is currently co-founder and chief creative pilot for Flying Pig Audit, Consulting, and Training Services (FPACTS). In “From the Mind of Jacka” (https://iaonline.theiia.org/mike-jacka), Mike offers his wit and wisdom on the internal audit profession.

The seminar will take place on Tuesday, April 26, 2016, from 12:30p to 4:30p at the Northfield Center in Springfield, with a luncheon preceding the seminar at 11:30a. You may register at: http://www.etouches.com/apr2016seminar.
<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Program</th>
<th>Hours</th>
<th>CPE</th>
<th>Members</th>
<th>Non-Members</th>
</tr>
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<tbody>
<tr>
<td>09/15/15 Tuesday</td>
<td>Raven Catlin</td>
<td>Performing Value Adding Audits</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$105</td>
<td>$130</td>
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<td>Students: $25</td>
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<tr>
<td>10/27/15 to 10/29/15</td>
<td>Various</td>
<td>Annual SIAAB Fall Government Auditing Conference</td>
<td>8:30 – 4:30 (last day until 11:30a)</td>
<td>17</td>
<td>$90</td>
<td>$90</td>
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<tr>
<td>11/19/15 Student Day</td>
<td>Chris Mower, Crowe Horwath</td>
<td>Risk Assessment and Audit Plan Development</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>$65</td>
<td>$80</td>
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<td>Students: $20</td>
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<tr>
<td>December 2015</td>
<td>N/a</td>
<td>No Training Planned</td>
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<tr>
<td>01/21/16 Department of Agriculture Auditorium</td>
<td>Jack Rakers</td>
<td>Risks for System Developments Facing the State of Illinois</td>
<td>8:30 - 12:30</td>
<td>4</td>
<td>FREE</td>
<td>FREE (based on space)</td>
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<tr>
<td>02/25/16</td>
<td>Danny Goldberg</td>
<td>Optimized Operational Auditing</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$105</td>
<td>$130</td>
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<td>Students: $25</td>
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<td>03/24/16</td>
<td>Dr. Joan Pastor</td>
<td>Psychology Behind Fraud and White Collar Crime</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$105</td>
<td>$130</td>
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<td>Students: $25</td>
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<tr>
<td>04/26/16 Tuesday</td>
<td>Mike Jacka</td>
<td>Auditing Social Media: Is the Company Controlling the Conversation?</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>$60</td>
<td>$75</td>
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<td>Students: $20</td>
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<tr>
<td>05/26/16</td>
<td>Jim Dahlquist</td>
<td>The Auditor's Highlight Reel: Preparing for Your Next Assignment</td>
<td>8:30 - 11:30</td>
<td>3</td>
<td>$25</td>
<td>$35</td>
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<td>Students: $20</td>
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Cancellations should be made at least 24 hours before the meeting to avoid a charge. Meetings will be held at the Northfield Center on Thursdays unless noted differently.
April 2011

Coleen Jordan, CIA, CPA, served as Chapter President.
- **Training.** The chapter met ISACA and the Central Illinois Chapter at the Northfield Center for a full-day seminar on “Ethics/Linguistic Lie Detection.”
- **Presenter.** Nejolla Korris, an international expert in the field of Linguistic Lie Detection.
- **Exam.** Jeffery Cougill passed the CGAP exam.
- **New Position.** Second Vice President Staci Crane accepted a position as Chief Internal Auditor for IEMA. Former Chapter President Rusti Cummings accepted the position of Chief Internal Auditor at IEPA.
- **Member News.** Former Chapter President Deanna Marvin received Horace Mann’s 2010 Community Spirit Award.

April 2006

Tina Neely, CIA, CISA, CGAP, served as Chapter President.
- **Training.** The chapter met at the Northfield Center for a half-day seminar on “Audit Evidence.”
- **Presenter.** Teresa Snedigar, IIA District Representative and Director of Internal Audit for The Finish Line, Inc. based in Indianapolis.
- **Gold.** The chapter obtained the “Gold” status, continuing the tradition of excellence.
- **Officers.** Tina Neely accepted the nomination for a second year as President, and joined Jim Donkin as the only members who had served as President more than once. Ray PiiParinen, CPA, CIA, CISA, resigned his position as the Chapter’s Treasurer after serving for 12 years in the position. Kelly Guerrero returned to auditing. She was the chapter’s VP in 2004-2005 and an internal auditor before going to the CMS Bureau of Benefits (insurance) for a year.

April 2001

Deanna Marvin, CIA, CISA, served as Chapter President.
- **Training.** The chapter met with ISACA at the Northfield Center for an afternoon seminar on “Encryption.”
- **Presenter.** Roger Aukerman of State Farm, who had 19 years experience in various information system roles, and Dough Hahn, who had worked for CMS since 1974 (since 1998 has been working on the PKI project).
- **Dinner.** Larry Stone, CISA, CCP, spoke on “Virus Exposures and Controls.” Larry was a senior auditor at the Department of Public Health, an IS auditor for over 14 years, a speaker for CanAudit, MIS, and a part-time instructor at UIS.
- **Officer.** Gary Styzens was elected to fill the Board position vacated by Stu Gresham.
- **Member Profile.** The member profile in the newsletter was Susan J. Pappas, Enterprises-wide Auditor, University of Illinois, and an IIA member since 1994.

April 1996

Mark Krell, CIA, served as Chapter President.
- **Training.** The chapter met with ISACA at the Best Western for a pre-dinner seminar on “Network Security and the Internet.”
- **Presenters.** Greg Regan, Assistant Vice-President for Corporate Information Security/MIS Contingency Training for Boatmen’s Bancshares.
- **Dinner.** The after-dinner presentation was “Dial-Up Networking Using Windows 95” by Todd Cooper with Levi, Ray and Shoup.
- **Prize.** Barbara Minton, ISC, who won a business card holder with the IIA logo on it.

April 1991

David W. Oehmke, CIA, CPA, served as Chapter President.
- **Training.** The chapter met at the Sheraton for a full-day seminar on “Effective Leadership Skills.” The after-dinner presentation was “Auditing in a Microcomputer Environment.”
- **Member News.** Special thanks to Ben Zemaitis and his staff for organizing the Staff Training Seminars the past four years; Larry Ragel and Guy Beggs for a great job with the pre-dinner seminars; and Randy Allen for the “Student Night” presentation.

April 1986

William B. Winberg, CPA, served as Chapter President.
- **Training.** The chapter met at the Sheraton in Springfield for a pre-meeting seminar on “A System Programmer’s Guide to Controlled Implementation of RACF and Other Security Packages.”
- **Presenter.** Tony Godar, Midwest Financial.
- **Dinner.** Dan White of Ernst & Whinney presented “How to Steal a Million Dollars – A Beginner’s Guide to Computer Fraud.”
- **Exam.** David Oehmke and Mark Ellis passed the CIA exam.

April 1981

Vincent G. Brackett served as Chapter President.
- **Training.** The training was “Decision Making.”
- **Presenter.** Richard Mannweiler, Dean, Business Administration, Millikin University.
Management Responsibilities

F. John Reh, www.management.about.com

There are four basic management skills that should be mastered to have success in a management job, namely: plan, organize, direct, and control.

Plan

Planning is the first and most important step in any management task. It also is the most often overlooked step. While the amount of planning and the detail required will vary from task to task, skipping this task is inviting disaster.

Organize

A manager must be able to organize teams, tasks, and projects in order to get the team’s work done. As a beginning manager, you may be organizing a work team or a project team. Later, these same skills will be required in your career when you have to organize a department or a new division.

Clearly, there is a lot of overlap between planning the work and in organizing it. Where planning focuses on what needs to be done, organization is more operational and focuses on how to get the work done best. When you organize the work, you need to:

- determine the roles needed,
- assign tasks to the roles,
- determine the best resource (people or equipment) for the role,
- obtain the resources and allocate, and
- assign resources to the roles and delegate authority and responsibility to them.

You will also organize all the systems that will handle the data your team needs to collect or distribute. How will you organize the systems so everyone who needs information has access to it? See the next step.

Direct

Directing is the action step. You have planned and organized the work. Now you have to direct your team to get the work done. Start by making sure the goal is clear to everyone on the team. Do they all know what the goal is? Do they have everything they need (resources, authority, time, etc.) to do their part?

You will be more effective at directing the team toward your goal if you pull (lead them) rather than push (give orders). You want to motivate the people on your team.

Control

Some writers try to “soften” this skill by calling it “coordinate” or something similar. In the steps above, you have

- planned the work,
- organized the resources to make it happen most efficiently, and
- directed the team to start work.

In the control step, you monitor the work being done, compare the actual progress to the plan, and verify that the organization is working as you designed it.

If everything is going well, you do not need to do anything but monitor; however, that seldom happens. In the control step, you set standards for performance and quality and then you monitor to make sure they are met.

<table>
<thead>
<tr>
<th>Next Year’s Chapter Officials</th>
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<tr>
<td>Congratulations to the following members who were elected to serve the Chapter as an officer or Governor in our 2016 – 2017 elections:</td>
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<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Term Expiring</th>
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<tbody>
<tr>
<td>President</td>
<td>Jay Wagner</td>
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<tr>
<td>1st Vice President</td>
<td>Leighann Manning</td>
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<td>2nd Vice President</td>
<td>Satu Allen</td>
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<tr>
<td>Secretary</td>
<td>Emily Durbin</td>
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<td>Co – Treasurers</td>
<td>Paula Sorensen</td>
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<td>Amy DeWeese</td>
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<td>Board of Governors</td>
<td>Stephen Kirk</td>
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<td></td>
<td>Barb Ringler</td>
<td>expiring 2019</td>
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<td></td>
<td>Lesslie Morgan</td>
<td>expiring 2019</td>
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<td></td>
<td>Debbie Abbott</td>
<td>expiring 2019</td>
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If you are ever looking to hire a new auditor, you know that it takes time to find the right person, one who will be a good fit for the organization and who will have the skills to eventually become a higher level auditor.

It can take many hires to fill the shoes of a good supervisor or manager who leaves. Any upper level position often takes not just technical skills but also requires the personality, temperament, and finesse to work with the entity’s management. In my mind, it can take up to 10 hires to find a good manager.

Managers who can train their staff are even more valuable. We all retire or move but the managers who are respected and remembered are the ones who can train other personnel. Thus if you want to be respected, become a good teacher for your subordinates.

I have been fortunate to learn from several managers early in my career by paying close attention to them. They would work with staff and include staff input. That meant not only assisting staff but also meant giving them space to try things. I had a manager who focused on teaching the fundamentals of what any management is responsible for: planning, organizing, directing, and controlling. These responsibilities are also the basis for internal control (as shown in the article on the previous page):

**Government Audit Standards**

Section 2.11(b)

*Internal control comprises the plans, policies, methods, and procedures used to meet the organization’s mission, goals, and objectives. Internal control includes the processes and procedures for planning, organizing, directing, and controlling program operations, and management’s system for measuring, reporting, and monitoring program performance.*
Sixth Grade Research (Humor)

- Delegates from the original 13 states formed the Contented Congress. Thomas Jefferson, a Virgin, and Benjamin Franklin were two singers of the Declaration of Independence. Franklin discovered electricity by rubbing two cats backwards and declared, “A horse divided against itself cannot stand.” Franklin died in 1790 and is still dead.
- Julius Caesar extinguished himself on the battlefields of Gaul. The Ides of March murdered him because they thought he was going to be made king. Dying, he gasped out: “Tee hee, Brutus.”
- Beethoven wrote music even though he was deaf. He was so deaf he wrote loud music. Beethoven expired in 1827 and later died for this.
- It was an age of great inventions and discoveries. Gutenberg invented removable type and the Bible. Another important invention was the circulation of blood. Sir Walter Raleigh is a historical figure because he invented cigarettes and started smoking. Sir Francis Drake circumcised the world with a 100-foot clipper.
- Joan of Arc was burnt to a steak and was cannonized by Bernard Shaw.
- Solomom had three hundred wives and seven hundred porcupines.
- Moses led the Hebrew slaves to the Red Sea where they made unleavened bread which is bread made without any ingredients. Moses went up on Mount Cyanide to get the Ten Commandments. He died before he ever reached Canada.

President’s Message . . . . . . . . . .

substantial decrease in the funds available to pay for training and membership fees which could impact the number of auditors in the chapter and the amount of training they can attend. I can’t think of a time when the chapter faced a more challenging future. However, with all the veteran board members returning next year, and two superb new board members joining the team, I am confident we will remain one of the IIA’s strongest chapters.

We need your help

In the coming weeks the chapter will be conducting surveys to get your feedback about what topics you would like to see in next year’s chapter training curriculum. We will also be sending out a survey to seek feedback for the fall government conference which will be held October 25, 26 and 27. Please give us your feedback so we can serve your needs in the best way possible.

Tracy

Springfield Chapter
The Institute of Internal Auditors
P.O. Box 205
Springfield, IL 62705-0205