The Springfield IIA’s annual election will be held this month. An opportunity to nominate from the floor and ballot will be disseminated electronically. The following are candidates for officer positions, and I wholeheartedly endorse them all:
- President: Leighann Manning
- First Vice President: Satu Allen
- Second Vice President: Nikki Lanier
- Secretary: Emily Durbin
- Co-Treasurer: Amy DeWeese
- Co-Treasurer: Tad Huskey

The following Governors are endorsed for reappointment for terms expiring 2020:
- Rusti Cummings
- Ameen Dada
- Cary Franks

I also endorse the appointment of the following new Governors:
- Tracy Allen
- Melissa Oller

It was great to see our District Representative, Meredith Yonker, visit our chapter during our March seminar. Meredith’s final term as our district representative ends this month. Tracy Allen and I have spoken many times about how blessed we were to have served under her leadership the past few years.

On behalf of a grateful chapter, I would like to thank Meredith for a job very well done, and wish her well in her next adventure.

Our April training seminar welcomes back a highly acclaimed speaker. Nejolla Korris will present a course on Human Auditing, Social Engineering and Advanced Ethics. Ms. Korris is an international expert in the field of Linguistic Lie Detection. She is skilled in Scientific Content Analysis (SCAN), a technique that can determine whether a subject is truthful or deceptive. Korris has taught throughout North America, Europe, the Middle East, Malaysia, Brazil, Colombia, Singapore, Botswana, Uganda, Kenya, Tanzania and South Africa. Her clients include corporations, government agencies, law enforcement and the military.

Her full day seminar will cover:
- Why is it important to understand the implications of social media on an organization and how do you enforce it?
  - Social media policies; what is meaningful, what isn’t
  - Learn to manage corporate risk
  - Legal implications of data leakage via social media
  - Social Engineering and how it affects your employees and your organization.

Can people distinguish between personal and professional breaches without bringing personal bias into the situation?
- Emerging challenges in ethics
- Current case studies in ethics
- How do we handle the ethical breach in the case study?

We hope to see you on April 20th at Northfield Center! (7 CPE) Register at:

Efficiency and Effectiveness

Efficiency is a measure of how well resources are used to produce outputs (e.g., services). The less resources used, the more efficient the process. Effectiveness, on the other hand, is a measure of the quality of outputs, called outcomes or results. It determines how successful the results are at meeting the established goals.

After determining the process, auditors can record the time spent on each step. Also ask what takes the most time to identify any “time-wasters” or bottlenecks.

Some delays can occur due to the number of employees involved or the time taken to make decisions. It might be possible to limit supervisory reviews to important requests; however, empowering employees could require additional training, experience, or skill level.

In addition, check if the information collected by employees is required or if it is collected in case needed.

Measuring effectiveness can be more complicated because it involves measuring the quality of results. It also involves comparing results with objectives. For example, the objective may not just be to provide service but it may be to provide good service. One way to measure the effectiveness is to identify the results, such as:

- Was the right information provided?
- Was complete information provided?
- Was the information provided in a timely manner?

Some individuals may make more complicated requests which could make measuring effectiveness more difficult. Making the above determinations may require feedback from users, especially to determine if they were satisfied.

Great employees share certain characteristics. If you are looking to position yourself as a great employee, make sure you do the following:

1. **Employers want employees who are team players.** No one can achieve “greatness” in an organization and remarkable employees know this to be true. They are the consummate team player who can highlight their own successes, and praise others for theirs. These employees recognize that success is better achieved through team work, always.
2. **Employers want employees who rise to the occasion.** A good employee gets the job done. A great employee gets the job done in spite of everything – including when priorities and schedules shift. They are self–motivated and can problem solve and think on their feet.
3. **Employers want employees who demonstrate dependability.** Certain core expectations are required for all jobs, but dependability is probably at the top of the list. Employees show dependability by taking personal ownership of all aspects of their job, including being on time, dressing and working in a professional manner, and demonstrating a high level of commitment.
4. **Employers want employees who are self–motivated.** It makes a huge difference to have an employee that has an inner drive to organize their work versus one who needs constant guidance to perform activities. Employers look for employees that have a level of self–motivation that will not require a high level of “hand–holding,” as well as the ability to tackle the expected obstacles that arise.
5. **Employers want employees with a positive attitude.** Great employees maintain a positive attitude, even during difficult situations. They tackle projects, both big and small, in a straightforward manner. If they have a sensitive issue to discuss, they do so in private. They promote a team spirit and good morale, and they are a pleasure to work with.
April 2012

Denise Behl, CIA, served as Chapter President.
- **Training.** The chapter met at Northfield Center for seminar on “Implementing Preventative Fraud Controls & Conducting Fraud Investigations.” This was a joint meeting with Central IIA and ISACA.
- **Speaker:** Rubin Brown.

April 2007

Tina Neely, CIA, CGAP, served as Chapter’s President.
- **Training.** The chapter met for a half-day seminar on “Corporate Social Responsibility” with the Central Illinois Chapter at the Hilton Inn & Garden Suites.
- **Presenter.** Jim Key, Principle Partner with the Shenandoah Group, a global risk management and assessment firm.
- **IIA.** The IIA recognized the need to offer training specific to the public sector and scheduled a three-day seminar in Springfield in August.

April 2002

Brian Bond, CPA, served as Chapter President.
- **Training.** The chapter met at Northfield Center for a seminar on “Information Security and Audit Community’s Role.”
- **Presentation.** The pre-dinner speakers were Nancy Wong, Kathleen Kenyon, and Tom Bello of the national Critical Infrastructure Assurance Office.
- **Dinner.** Brian Kruk, IIA Field Services Manager, spoke on “The IIA Standards.”
- **Gold.** Congratulations were again extended to the chapter for completing the Chapter Achievement Program and earning the “GOLD” designation. The Springfield Chapter has obtained this coveted status since the inception of the Chapter Achievement Program in 1987.
- **Member Profile.** Doug Tinch, CIA, CPA, CISA, Supervisor, Clifton Gunderson, LLP.

April 1997

Larry Ragel, CPA, served as Chapter President.
- **Training.** The chapter met for a joint meeting with ISACA at the Ramada Inn for the “Chapter and CIA Recognition Night.”
- **Presenter.** Al Marcella Jr., Ph.D., COAP, CQA, CSP, CFSA, CDP, CISA, Millikan University, spoke on “New Challenges to Auditing Systems Development Life Cycle.”

April 1992

Ron Omer served as Chapter President.
- **Training.** The chapter met at the Best Western for a dinner seminar on “Emerging Technologies, Overview Needed Strategy Shifts, and a Detailed Look at High Impact Technology Trends.”
- **Presenter.** James Barrett, CPA, Price Waterhouse.
- **New Members.** Robert Dawes, Maurice Graham, Daniel Kahle, Carol Kraus, and Greg Wilson.

April 1987

Dan Bedell, CIA, served as Chapter President.
- **Training.** The chapter met at the Sheraton Inn for a pre-meeting seminar on the IRS.
- **Presenter.** John Inhoff, Chief Criminal Investigations for the Internal Revenue Service, who spoke on his work and its relationship to the Internal Auditors.
- **Dinner.** A discussion of the changes and provisions of the “Tax Reform Act of 1986” and its impact on taxpayers. The presentation was given by the accounting firm of Kerber, Eck and Braeckel.

April 1982

Rudy Davenport served as Chapter President.
- **Training.** The chapter met at the Hilton’s Top of the Arch in Springfield for a pre-meeting seminar on “Effective Report Writing.”
- **Presenter.** Rudy Davenport, CIA, Illinois Department of Rehabilitation Services.
- **Dinner.** Jim Stricker, Illinois Department of Law Enforcement, Special Agent, spoke on “Fraud Detection.”
- **New Position.** Congratulations were extended to Sandy Kirchner, who was appointed the Internal Auditor for Sangamon State University, Springfield, Illinois. She formerly worked with the Springfield Public Affairs Department as an internal auditor.
- **Congratulations.** Ben Zemaitis, CIA, CPA, Chief Internal Auditor for the Illinois Department of Revenue, became the Chairman of The IIA’s International Membership Committee, in addition to serving as the District Director.
I dropped a piece of chocolate the other day, and briefly wondered just how many bacteria I had added to my tasty treat. But I saw no dirt, so I went ahead and popped it into my mouth.

Is there any truth to the supposed “five second rule”? We all know that rule, right? Any food picked up from the floor is perfectly fine to eat within five seconds of dropping it.

Adam Taylor helpfully points out: “Scientifically speaking there is no five-second rule. If the food touches surface for nanosecond it is contaminated.” As soon as any food touches the floor, “of course it will pick up dirt”; and, the microbes inside that dirt, says Jack Gilbert, a microbial ecologist at the University of Chicago.

At any one time, there are about 9,000 different species of microscopic creatures lurking in the dust in our homes, including 7,000 different bacteria. Most of them are harmless. They are all over you all the time; on your hands and face, and in your house. We are constantly shedding bacteria through our skin and through the air we breathe. Each person emits about 38 million bacterial cells into their environment each hour.

And yet, says Gilbert, we have been told that microorganisms are dangerous. He goes further and says that even licking your floor or your toilet seat is unlikely to make you sick.

Contact with the microbial world can benefit us. If there really is a nasty microbe about, sticking to the rule is not going to prevent you from getting sick. “Unless you are dropping food in a doctor’s office or in a portable toilet, exposure to microbes is good,” says Katherine Amato of Northwestern University in Illinois. “If there are microbes on that piece of food it could contribute to a healthy immune system. Go ahead and eat it.”

Some people need attention like the rest of us need oxygen. They need praise and admiration like it’s the end of the world. However, people who are truly great don’t boast about it.

Some arrogant people are either intelligent or think they are intelligent. Those who think they are intelligent struggle to understand why everyone doesn’t think the way they do.

In a clinical sense, “someone who is arrogant has misplaced confidence and acts superior as a defense mechanism. They are in fact not confident,” wrote Ian Withrow. “If you need to have a working relationship with such a person the worst thing you can do with their insecurities is to play games with or threaten them.”

Let them spout off, look away, and walk away, or simply smile and walk away. Let them know non-verbally that you disagree and you don't have time for a one way conversation.

In some cases, an arrogant colleague may not even realize how their words appear to others. They may be so full of themselves that they believe they are great. If the person keeps on doing it, stand your ground.

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**Obstacles to Effective Listening**

*From an office training course*

**Blocks that Inhibit our Listening**
- Information overload
- Distractions
- Preoccupation
- Rapid thought
- Judging

**Why We Don’t Listen**
- We compare
- We rehearse what we are going to say
- We spar

**Common Communication Problems**
- We generalize
- We delete some of what we hear

**Types of Ineffective Listeners**
- Selective listener
- Defensive listener
This month we are pleased to congratulate 3 of our members who passed professional exams:

- **Leighann Manning**, Chief Internal Auditor for the State Treasurer, passed the CGAP exam. In addition, **Eric Williams**, who works for Leighann, also passed the CGAP exam.
- **Tad Huskey**, Chief Internal Auditor for the Department of Insurance, passed the CPA exam.

**Job Openings**

[https://chapters.theiia.org/springfield](https://chapters.theiia.org/springfield)

Please see our chapter’s website for job postings related to:
- An Audit Manager position at CHAN Healthcare,
- A Senior Internal Auditor position at ISBE, and
- An Internal Auditor position at the State Treasurer’s Office.

**Social Security and Medicare**

Mark Miller, [www.reuters.com](http://www.reuters.com)

Since Social Security cannot deficit-spend as a matter of law, legislative reform will be needed by 2034 to avoid an immediate 21 percent cut in benefits. Social Security provides one-half of the income for most people over age 65.

Politicians pushing Medicare reform also claim that the program is going bankrupt; but researchers conclude otherwise. The Hospital Insurance trust fund (Part A) can meet its obligations through 2028; then revenue would cover 87 percent of costs.

Medicare Parts B (Outpatient) and D (Prescription Drugs) cannot run out of money because they have permanent appropriations to cover costs.

Medicare costs increased 5.5 percent vs. 6.3 percent for private insurance. In addition, cost containment measures within the Affordable Care Act improved Medicare’s funding by 11 years. (See [bit.ly/2kpgtNy](https://bit.ly/2kpgtNy))

**CHAPTER OFFICIALS**

**2016 – 2017**

**OFFICERS**

<table>
<thead>
<tr>
<th>POSITION</th>
<th>NAME</th>
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<tr>
<td>PRESIDENT</td>
<td>H. Jay Wagner, CIA, CFE, CISA</td>
<td>524-4094</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:HWagner@atg.State.il.us">HWagner@atg.State.il.us</a></td>
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<tr>
<td>Administration (CAPologist)</td>
<td>Tracy Allen, CPA, CISA</td>
<td>782-1003</td>
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<tr>
<td>Audit</td>
<td>Alex Wheeler, CPA</td>
<td>782-2237</td>
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<td>Tracy Allen, CPA, CISA</td>
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<td>FIRST VICE PRESIDENT</td>
<td>Leighann Manning, CGAP</td>
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<td><a href="mailto:LManning@illinoistreasurer.gov">LManning@illinoistreasurer.gov</a></td>
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<td>Programs &amp; Seminars</td>
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<td>Emily Durbin, CIA, CGAP</td>
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<td>SECOND VICE PRESIDENT</td>
<td>Satu Allen</td>
<td>558-2200</td>
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<td><a href="mailto:Satu.Allen@doc.illinois.gov">Satu.Allen@doc.illinois.gov</a></td>
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<tr>
<td>Academic Relations</td>
<td>Carol Jessup, Ph.D., CPA, CFE</td>
<td>206-7923</td>
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<td>Membership</td>
<td>Melissa Oller, CFE</td>
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<tr>
<td>Certifications Program</td>
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<td>Emily Durbin, CIA, CGAP</td>
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<td>Directory, Distribution &amp; Public Relations</td>
<td>Emily Durbin, CIA, CGAP</td>
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<td>Newsletter</td>
<td>M. Ameen Dada, CGFM</td>
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<td>Photographer</td>
<td>Cary Franks, MS MIS</td>
<td>741-4410</td>
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<td>TREASURERS</td>
<td>Amy DeWeese, CPA</td>
<td>524-5192</td>
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<td><a href="mailto:Amy.DeWeese@illinois.gov">Amy.DeWeese@illinois.gov</a></td>
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<td>Awards</td>
<td>Joelle Egger</td>
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<td>Bill Sampias, CISA, CFSA</td>
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<td>Denise Behl, CIA</td>
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<td>Amy Lyons</td>
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<td>Stephen D. Kirk, CIA, CGAP</td>
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<td>Barbara Ringler, CPA</td>
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<td>PAST PRESIDENT</td>
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<td>2014 – 2016</td>
<td>Tracy Allen, CPA, CISA</td>
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Springfield Chapter of the Institute of Internal Auditors
2016-2017 PROGRAM SCHEDULE

Given the delays in payments by the State, please pay in advance of the seminar and seek reimbursement. You may pay with a credit card.

<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Program</th>
<th>Hours</th>
<th>CPE</th>
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<td>09/15/16</td>
<td>Agent Federhofer</td>
<td>Fraud Detection and Investigation</td>
<td>8:30 – 11:30</td>
<td>3</td>
<td>$50</td>
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<td>Tim Hungerford</td>
<td>Fraud</td>
<td>12:30 – 4:30</td>
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<td>$60</td>
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<td>8:30 – 4:30</td>
<td>7</td>
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<td>10/25/16</td>
<td>Various</td>
<td>Annual SIAAB Fall Government Auditing Conference</td>
<td>8:30 – 4:30</td>
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<td>S.Blankenship</td>
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<td>Cybersecurity</td>
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<td>Stephen Minder</td>
<td>Organizational and Internal Controls</td>
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<td>Kirk Lonbom</td>
<td>IT Risk Assessment Methodology</td>
<td>8:15 – 11:45</td>
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<td>3/27/17</td>
<td>Danny Goldberg</td>
<td>Risk Assessment and Audit Program Development</td>
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<td>4/20/17</td>
<td>Nejolla Korris</td>
<td>Human Auditing, Social Engineering, and Advanced Ethics</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$90</td>
<td>$125</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.

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

**Human Auditing, Social Engineering, & Advanced Ethics**