President’s Message
Amy Lyons

Welcome to our 2013-2014 IIA Program Year!! Tracy Allen, First Vice President, worked diligently to organize training opportunities comprised of great speakers and topics at affordable prices. We hope to assist you and your staff in meeting your training needs; the tentative schedule is listed on page three of the newsletter. You will find new speakers, as well as familiar speakers with new topics. We hope you will be able to join us and help make this year another success.

I would like to thank all of our volunteers, who continue to make our Chapter a success. We continue to achieve Platinum status, the highest status IIA bestows on Chapters, because of the dedication of our volunteers.

I would like to invite all of our members to a Meet and Greet reception on August 29, from 4:30 to 6:30 at the Northfield Center. It will be an opportunity to network with Chapter members and meet the officers and board members.

If you plan to attend, please RSVP by 8/27/2013 at springfield.iia@comcast.net. We hope to see you there!!

Training Seminar
CYBER-SECURITY & FRAUD
Tracy Allen, CPA

On August 29, we will have two training sessions beginning at 8:30 a.m. The morning session will be presented by an FBI Special Agent and will be titled Cyber Security Is Everyone’s Business. Cyber security is a diverse and sometime complex topic that often causes casual computer users to shun security issues at work and at home. As recent data breaches and countless Internet scams continue to show; however, cyber security is truly every user’s business.

The agent will demonstrate simple basic and intermediate security procedures that can be used to increase your work and home cyber security and he will answer questions related to advanced issues, if any, raised by attendees.

Topics to be covered include user account and password control, basic network and file security, and current malware trends.

The afternoon session will be an exciting time using actual fraud case experiences and examples to create evidence and a script for an entertaining and participative session called Mystery Fraud dinner theater. Attendees will sit down to a meal and find they have been hired by the auditing fraud examination firm “Safe-T-Accounts”. They will participate in evaluating evidence, interviewing suspects, and working on a live case resolution.

The training objectives include: interview skills, data analysis, planning and scoping, team building, and general fraud examination skills.

The training will be provided by Tim Hungerford, a partner of Hungerford Vinton, LLC, a specialized auditing firm located in Rochester, NY. He is very active in the Rochester Chapter of the IIA, serves on several accounting advisory boards, and serves as an adjunct professor of the SUNY Brockport master’s in forensic accounting program.

Congratulations to former Chapter Treasurer Amy Walters on the birth of her son Logan!
### CHAPTER OFFICERS FOR 2013

#### PRESIDENT

**Amy Lyons** has been a member of the Springfield IIA chapter since March 2008 and began her auditing career at a local Springfield CPA firm in 2000 performing audits and consulting services for governmental entities. She began her career with the State joining the staff of the Illinois Office of Internal Audits in January 2008. She was transferred to the Department of Healthcare and Family Services due to the deconsolidation in July 2010. She has been a Financial and Compliance Internal Auditor until recently accepting the audit liaison position.

Amy and her husband Kevin have five children - Braden, Breckyn, Brooke, Bridget, and Brody.

#### FIRST VICE PRESIDENT

**Tracy Allen** has been an internal auditor and member of the Springfield IIA chapter since 1995. He worked as an Accountant at the Illinois Environmental Protection Agency and an Internal Auditor with the Department of Public Aid (now Family and Healthcare Services), Department of Human Services, Illinois Office of Internal Audit, and Illinois Office of the Comptroller before being appointed Chief Internal Auditor there in 2011.

Tracy and his wife Satu live in Petersburg and have three children Anna, Hannaliisa, and John.

#### SECRETARY

**Emily Durbin** is an internal auditor at the Illinois State Board of Education and has been a member of the IIA Springfield Chapter since 2011. She was recently awarded the CIA and CGAP certifications. Emily previously worked for the Department of Natural Resources doing accounting work for a FEMA funded project. Growing up as an Army brat and later becoming a Navy wife, she has lived in Korea, Germany, and various states including Georgia and Virginia.

Emily now lives in Springfield with her husband Jeremy and their children — Kayla, Kristyn, Jace, and Jett.

#### SECOND VICE PRESIDENT

**Jay Wagner** has been on the Springfield IIA Board of Governor’s since 2005, including terms as secretary and vice-president, and two terms as the chapter’s president from 2007-2009. Employed by the State of Illinois since 1998, Jay spent several years auditing for the Attorney General and Auditor General, prior to appointment to his current position as the Chief Internal Auditor for the Illinois Department of Veterans’ Affairs in 2011. He has decided to once again serve as an officer because he enjoys serving his profession.

Jay married Catrina in 2004 and on June 16, 2009 their prayers were answered in the birth of identical twin daughters, Kenleigh and Addison.

#### CO-TREASURERS

**Paula Sorensen** has been a member of the Springfield IIA chapter since 2010 and has been auditing for the State of Illinois since 2005. She spent five years with the Office of the Auditor General and almost two years with the State Board of Education before being appointed Chief Internal Auditor at the Capital Development Board (CDB) in September 2012. CDB was a very familiar place to Paula because she worked as a Graduate Public Service Intern (GPSI) in their fiscal division from 2003 - 2005. Paula is originally from Louisiana and prior to moving to Illinois she worked for a small Civil Engineering firm as an assistant bookkeeper for approximately 10 years. Paula and her husband Kraig have two children, Erin and Rhyan (wife Laura), and are expecting their first grandchild in October.

**Joelle Egger** has been a member of the Springfield Chapter of IIA since 2006 and is employed as an Internal Auditor II at the Illinois Supreme Court. Joelle began her auditing career in 2003 as an intern with the Office of the Auditor General and became a full-time position compliance auditor in 2004, after she graduated. In 2006, Joelle began her current internal auditing position at the Supreme Court.

Joelle became a single mother at a young age but still worked hard and was able to pursue her dreams of graduating from college with a degree in accounting. Joelle married the man of her dreams in 2006 and has her hands full now with three boys: A.J. (almost 16 years old), Kole (age 14) who has special needs, and Brayden (4½ years old).
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<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Program</th>
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<th>CPE</th>
<th>Members</th>
<th>Non-Members</th>
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<tbody>
<tr>
<td>8/29/13</td>
<td>Christopher Trifiletti (FBI)</td>
<td>Morning: Cyber-Security</td>
<td>8:30 - 4:30</td>
<td>7</td>
<td>$100</td>
<td>$125</td>
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<td></td>
<td>Tim Hungerford (Hungerford, Vinton, LLC)</td>
<td>Afternoon: Fraud</td>
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<td>8/29/13</td>
<td></td>
<td>• Meet Chapter Officers and Board Members</td>
<td>4:30 - 6:30</td>
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<td>• <em>Light Hors d’oeuvres and Cash Bar</em> (Northfield Center)</td>
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<td>Rangers RSVP by 8/27/2013</td>
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<td>September 2013</td>
<td>N/a</td>
<td><em>No Training Planned</em></td>
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<td>10/29/13</td>
<td>Various</td>
<td>Annual SIAAB Fall Government Auditing Conference</td>
<td>8:30 - 4:30</td>
<td>14</td>
<td>(Gov’t) $70</td>
<td>$70</td>
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<td>11/21/13</td>
<td>Rob Cameron, CPA</td>
<td>The Impact of SAS 115 - Communication of Internal Control Related Matters Identified in an Audit.</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>$60</td>
<td>$75</td>
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<tr>
<td>11/21/13</td>
<td>Student Day</td>
<td><em>Meet Chapter Officers and Board Members</em></td>
<td>4:30 - 6:30</td>
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<td>December 2013</td>
<td>N/a</td>
<td><em>No Training Planned</em></td>
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<td>01/23/14</td>
<td>Al Marcella</td>
<td>Privacy Compliance</td>
<td>8:30 - 4:30</td>
<td>7</td>
<td>$100</td>
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<td>Joint meeting with ISACA</td>
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<td>02/27/14</td>
<td>George Heyman, Lucas Morris</td>
<td>Ethics and Fraud (morning)</td>
<td>8:15 - 4:15</td>
<td>7</td>
<td>$100</td>
<td>$125</td>
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<td></td>
<td>Avoid Headlines (afternoon)</td>
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<td>03/20/14</td>
<td>Leita Hart-Fanta</td>
<td>How to Conduct Performance/Operational Audits</td>
<td>8:30 - 4:30</td>
<td>7</td>
<td>(Gov’t) $100</td>
<td>$125</td>
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<td><em>Joint meeting with Central Illinois Chapter</em></td>
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<td>04/17/14</td>
<td>Tom Esch</td>
<td>Courageous Dialogue – Tools for Talking When Stakes are High</td>
<td>8:30 - 4:30</td>
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<td>$100</td>
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<td>Joint meeting with Central Illinois Chapter</td>
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<td>05/22/14</td>
<td>Pam Dill-McCoy (Team Mate)</td>
<td>Risk Assessment</td>
<td>8:00 - 12:00</td>
<td>4</td>
<td>$60</td>
<td>$75</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**, unless noted differently.
Avoid Burnout
Craig Guillot, www.theIIA.org

No matter how much someone enjoys his or her career, years or decades of the daily grind can eventually lead to some level of exhaustion. And when job-related fatigue reaches a point of burnout, work ethic, job performance, and enthusiasm can fall off a cliff. It's a manager's worst nightmare when a top performer drops to the bottom of the barrel.

- A recent survey by ComPsych Corp. in Chicago found that 22% of respondents ranked their top priority at work as simply “being present.”
- Workers who are burned out often feel like they don’t matter and their productivity and work performance declines.

Candace Krulan, audit manager at clothing retailer Aéropostale, says auditors are often pressed to do more jobs with fewer people under shorter deadlines, leading to a high-stress environment.

- Slowly declining work performance can be a strong indicator that an employee is starting to burn out. “Working on one task at a time could be a challenge, but when you multiply the number of tasks, add fast approaching deadlines, and . . . the result can bring on a great deal of stress.”
- Those caught in a “burnout syndrome” view the organization in adversarial terms which can include absenteeism and extended breaks.

A big problem with career stagnation is that many managers don’t discover it until the employee is on the way out of the door.

- Krulan says it’s important for managers to show that they won’t expect auditors to do anything they aren’t willing to do themselves.
- “If a person is going to be here at night, I’m going to be there with them.”

Donna Bellafiore is a clinical social worker who has consulted for many corporations to provide employee assistance services.

- She says most burned out employees are fatigued in their jobs, don’t feel like going to work anymore, and often feel no one is listening to them.
- “Just making people feel noticed and appreciated, and letting them know they are doing a good job, can go a long way,” she says. “Doing the same thing over and over again is going to lead to burnout.”

At media and technology firm Comcast Corp., one highly successful technique has been to send auditors on annual rotations. When auditors return, they have gained a fresh look at their old job. “They can interact with people outside of our department, build contacts, and enjoy a new experience.”

Life Span Index Used by Doctors
Lindsey Tanner, www.ap.com

Want to know your chances of dying in the next 10 years? Here are some bad signs: getting winded walking several blocks, smoking, and having trouble pushing a chair across the room. That's according to a “mortality index” developed by San Francisco researchers for people older than 50.

The test scores can help decide whether costly health screenings or medical procedures are worth the risk for patients unlikely to live 10 more years.

Doctors can use the results to help patients understand the pros and cons of such things as rigorous diabetes treatment, colon cancer screening, and tests for cervical cancer. They may not be appropriate for very sick, old people likely to die before cancer ever develops.

The 12 items on the index are assigned points; fewer total points means the odds of living longer are better.

1. Men automatically get 2 points.
2. Men and women ages 60 to 64 get 1 point; ages 70 to 74 get 3 points; and 85 or over get 7 points.

**Two Points Each**
3. A current or previous cancer diagnosis, excluding minor skin cancers;
4. Lung disease limiting activity or requiring oxygen;
5. Heart failure;
6. Smoking;
7. Difficulty bathing;
8. Difficulty managing money because of health or memory problem;
9. Difficulty walking several blocks.

**One Point Each**
10. Diabetes or high blood sugar;
11. Difficulty pushing large objects, such as a heavy chair;
12. Being thin or normal weight.

The highest, or worst, score is a 26, with a 95 percent chance of dying within 10 years.

For a score of zero, which means a 3 percent chance of dying within 10 years, you’d have to be a woman younger than 60 without any of those infirmities – but at least slightly overweight.

It's hardly surprising that a sick, older person would have a much higher chance of dying than someone younger and more vigorous, and it's well known that women generally live longer than men. But why would being overweight be less risky than being of normal weight or slim? One possible reason is that thinness in older age could be a sign of illness, Cruz said.
Welcome to another exciting new chapter year! This year’s Chapter President Amy Lyons and First Vice President Tracy Allen are actively working to help establish our training program. If you have any topics or speakers that you would like considered, please contact either Amy or Tracy.

The chapter can still use some more volunteers to serve on committees. Serving on a committee is also a good way to become a future officer. If you are interested in serving the chapter, let any of the officers know. You may already have friends who are serving, as shown in the list of Chapter Officials for 2013-2014.

If you did anything new or exciting this summer, or if you had a chance to travel, be sure to let me know for the next newsletter.

One of the readers’ favorite articles is the Member Profile. As you have already seen, the officers have shared information about themselves. I would be happy to include information about you if you tell me a little about yourself, such as your education, experience, title, certifications, and interesting audits/projects done, what you enjoy about auditing, your hobbies, interests, family, keys to success, words of wisdom, etc. Think about it and contact me to begin a profile on you.

I also want to encourage you to write or submit articles. Thanks to former Chapter President Cary Franks for forwarding an article on the type of credit card that is useful for travel in Europe.

Congratulations to former Chapter President Denise Behl on accepting a new internal audit position with the Department of Revenue! Denise just served as Chapter President for two consecutive years.

The Board of Governors consists of all Officers, Governors, and the past President.
The Perils of Plastic, the Cachet of Cash

If you’re bound for Europe, be warned: your US credit card won’t always work. Thanks to new technological advances, old-fashioned tax evasion, and merchants’ disgust with fees, your US credit card is not nearly as welcome as cash.

Much of Europe has started implementing a chip-and-PIN system, using credit cards that are embedded with a microchip and require a Personal Identification Number (PIN). What this means for Americans is that your magnetic-stripe credit card won’t be accepted at some automated payment points, such as ticket machines at train and subway stations, luggage lockers, toll roads, parking garages, and self-serve gas pumps.

Most of Western Europe has started using chip-and-PIN cards and Canada will complete its conversion in 2015. Chip-and-PIN cardholders don’t sign a receipt when making a purchase — instead they enter a PIN (similar to using a debit card).

Europe’s automated machines will sometimes take your US credit card if you know the card’s PIN number. Every card has one; ask your bank for the number before you leave on your trip. You can avoid hassles by getting your own chip-and-PIN card.

Don’t panic if your card is rejected. There’s usually a solution. Just like at home, cash works. It’s easy to withdraw cash from a nearby ATM (there’s no problem using magnetic-stripe debit cards in European ATMs), or simply carry sufficient cash with you (in your money belt for safekeeping). Cash machines are the best way for travelers to get local currency. You’ll pay fees, but less than you’d pay to exchange dollars for foreign currency.

For now, most hotels, restaurants, and shops that serve Americans will accept US cards. But change is coming. So far the new chip-and-PIN card processors can still read US cards, but eventually some of these countries could stop accepting magnetic-stripe cards.

Visa and MasterCard have asked US merchants to switch to chip-based transactions by late 2015 or else assume liability for fraud. When your bank renews your credit card, it’s likely there will be a chip in it.

It’s smart to limit how you use your plastic. You can safely use your debit card at ATMs, but using it to routinely pay for purchases increases the chance for theft. In Europe, I use my debit card to withdraw money from ATMs, and pay for most of my purchases with cash. I use my credit card only sparingly: to pay pricey bills such as car rentals, hotels, and plane tickets.