President’s Message
Tracy Allen, CPA, CISA

Don’t Lose Touch
Please help us keep track of all the changes. If you know about exciting news with a chapter member (new job, new baby/grand baby, exciting vacation, retirement, etc.) please let me, the 1st vice President or the newsletter editor (Ameen Dada) know about it so we include it in the next newsletter. We would love to help our members keep in touch and celebrate each other’s success. One such recent success I would like to mention is the promotion of our very own newsletter editor Ameen Dada who is now the Director of Performance Audits with the Auditor General’s Office.

New Year’s Resolution Time
Institute of Internal Auditors CEO, Richard Chambers’ latest blog provides 5 New Year’s resolutions every auditor should consider. I have slightly modified two of those resolutions that I feel would be the most useful to members of our chapter:

Be Wary of Internal Auditor’s Expanding Scope of Work
In a previous blog, Richard referred to an internal report on the Toshiba scandal that placed some of the blame on the company’s internal audit function. He warned that, as internal audit’s scope of work has evolved and expanded, so has the risk of overwhelming the internal audit function. As individual auditors, we must approach this challenge in two ways: First, understanding your own limitations and the limitations of your team. Whether in specialized areas, such as IT auditing, or in taking on new roles such as auditing culture, we must be honest and aware of our skills and limitations. Second, we must make the commitment to invest in training to strengthen those weak areas. There is a growing labor shortage in internal audit which means we can’t rely solely on hiring new talent to strengthen our teams.

Step out of your Comfort Zone
This may be the best resolution you can make this year – or any year. The demands being placed on internal audit will continue to grow as business risks expand and accelerate. In the coming year new technology, increased global market opportunities, cybersecurity, and other factors influencing government will demand that every internal auditor venture outside of their safe zones. The upcoming North American Pulse of Internal Audit report will examine this concept in depth, but for now it is important to consider changing our

Continued on page 5
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<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Program</th>
<th>Hours</th>
<th>CPE</th>
<th>Members</th>
<th>Non-Members</th>
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<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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<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 (Gov’t)</td>
<td>$90</td>
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<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>December 2015</td>
<td>N/a</td>
<td>No Training Planned</td>
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<td>01/21/16</td>
<td>Jack Rakers</td>
<td>Risks for System Developments Facing State</td>
<td>8:30 - 12:30</td>
<td>4</td>
<td>FREE</td>
<td>FREE (based on space)</td>
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<td>02/25/16</td>
<td>Danny Goldberg</td>
<td>Optimized Operational Auditing</td>
<td>8:30 – 4:30</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>
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<td>04/26/16 Tuesday</td>
<td>TBD</td>
<td>Joint Meeting Hosted by Central Illinois Chapter</td>
<td>12:30 - 4:30</td>
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<td>$65</td>
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<td>05/26/16</td>
<td>Nejolla Korris</td>
<td>Human Auditing, Social Engineering, Advanced Ethics</td>
<td>8:30 – 4:30</td>
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<td>Students: $25</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 (i.e., joint meeting with the IIA’s Central Illinois Chapter is likely to be held outside of Springfield).
February 2011
Coleen Jordan, CIA, CPA, served as Chapter President.
- Training. The chapter met at the Northfield Center for a full-day seminar on "Ethical Practices and Identify Fraud."
- Presenter. Dr. Al Marcella, Ph.D., COAP, CQA, CSP, CFSA, CDP, CISA, Webster University, St. Louis.

February 2006
Tina Neely, CIA, CISA, CGAP, serve as Chapter President.
- Training. The chapter met at the Northfield Center for a full-day seminar on “Ethics/Single Audit Cost Principals.”
- Presenter. Paul H. Koehler, CPA, from Lincoln, Nebraska.
- Position. Gary Styzens accepted a position with the IEPA.
- Retirement. Dave Leggett retired after more than 30 years with DCCA.

February 2001
Deanna Marvin, CIA, CISA, serve as Chapter President.
- Training. The chapter met at the Hilton for Bosses’ Lunch with a presentation on the “Importance of the Internal Audit Function.”
- Presenter. Kevin Wright, Governor’s Deputy Chief of Staff for Springfield, who managed the day-to-day operations of the Governor’s Office.
- Member Profile. Diana St. Cin, CPA, CISA, Internal Auditor IV, Southern Illinois University, who has been an IIA member since 1997.
- Exam. Deanna Marvin and Harry Thura became CGAP’s – they were among the first in the world to pass the exam.
- Retirement. Paul Gewartowski, CPA, retired from the Illinois Department of Transportation.
- New Position. Gary Styzens became the Chief Internal Auditor for the Illinois Environmental Protection Agency.
- Door Prize. Karen Waters, State Board of Education, won a gift certificate for dinner at Damon’s Place for Ribs.

February 1996
Mark Krell, CIA, served as Chapter President.
- Training. The chapter met at the Best Western for a pre-dinner seminar on how to access the Internet to conduct research, communicate with peers, or benchmark to enhance productivity.
- Presenter. Mark Schiffman, Director of Sales and Public Relations for Cen-com Internet Services.
- After Dinner. The after-dinner presentation was on "The Pause that Refreshes: Mind/Body Approaches to Stress Reduction and Relaxation" by Julie Stack, faculty member with the Springfield Stress Reduction Clinic.
- Door Prize. Jane Kiel of Memorial Medical Center won a letter opener with an IIA logo.

February 1991
David W. Oehmke, CIA, CPE, served as Chapter President.
- Training. The month’s meeting was held at the Sheraton on “IIA Standards and their Applications to State Government.”
- Presenter. Sharon Stanford, CIA, Audit Director of ISU.

February 1986
William B. Winberg, CPA, served as chapter President.
- Training. The chapter met at the Sheraton for seminar on “Computer Fraud and its Prevention.”
- Presenter. Dr. Frederick Wu, CMA, Chairman, Department of Accounting, Southern Illinois University. Over the past several years a strong relationship has been established between SIU and our chapter, thanks to Jim Donkin, CIA.
- Exam. It was announced that anyone interested in taking the CIA exam in May 1986 should contact Dan Bedell who has copies of previous CIA exam questions and study aids.

February 1981
Vincent G. Brackett served as Chapter President.
- Training. Speakers this month were Wesley Masco, Principal, Arthur Young and Company, who spoke on “Auditor as Management Consultant.”
- After Dinner. The after-dinner speaker was Kenneth Baker, Director Control Evaluation, Borg-Warner Corporation, Chicago.
- First Newsletter. In 1980-81, the chapter published its first Newsletter and Membership Directory.
- History. The first joint meeting with the State Internal Audit Managers hosted a Bosses’ Luncheon featuring William E. Thompson, IIA Senior Vice Chairman of the Board. At this time Springfield chapter members also became involved in serving on IIA International Committees. Early members to serve included John Cain, Rudy Davenport, Lisa Hall, and Bob Schwarz.
The Government Accountability Office (GAO), headed by the U.S. Comptroller General, has issued standards for internal control, similar to those issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). These standards are for agencies audited by the GAO, but they also apply to all government agencies since many are common sense, good business practices.

Below is a summary of what I considered to be the 10 main points of the Green Book (along with their source):

1. **Establish a written mission statement, goals, objectives, and strategic plan.**
   - Entity management needs to determine its mission, set a strategic plan, establish objectives, and formulate plans to achieve its objectives. (OV2.03)

2. **Establish specific and measurable objectives.**
   - Management shall define its objectives to be specific and measurable. Specific terms should be easily understood. Measurable terms allow for the assessment of performance toward its objectives. (6.02)

3. **Define the individuals responsible for achieving objectives, including the time frame for achieving objectives.**
   - Management shall define objectives in specific terms so they are understood at all levels of the entity. This involves clearly defining what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement. (6.03)

4. **Establish policies and procedures.**
   - Each unit, with guidance from management, shall determine the policies necessary to operate, and document the policies to allow effectively monitoring the control activity (12.03). Those in key roles for the unit may further define policies through day-to-day procedures. (12.04)

5. **Establish information requirements needed to achieve agency/program objectives.**
   - Management shall design a process to identify the information requirements that are needed to achieve the objectives and address the risks. (13.02)

6. **Establish and document the internal control system.**
   - Internal control helps managers achieve desired results through effective stewardship of public resources. (OV1.03)

7. **Evaluate internal controls and correct any deficiencies on a timely basis.**
   - Management will evaluate and document the results of ongoing monitoring to identify internal control issues. (16.09)

8. **Track major achievements and compare them to goals and objectives.**
   - Management will track major entity achievements and compare them to the plans, goals, and objectives it has established. (10.03)

9. **Assess the knowledge, skills, and ability of the workforce.**
   - Management will continually assess the knowledge, skills, and ability needs of the entity so that the entity is able to obtain a workforce that has the required knowledge, skills, and abilities to achieve organizational goals. Training is aimed at developing and retaining employee knowledge, skills, and abilities to meet changing organizational needs. (10.03)

10. **Evaluate the entity’s communication methods.**
    - Management will internally communicate the necessary information to achieve the entity's objectives (14.01). Management will periodically evaluate the entity’s methods of communication so that the organization has the appropriate tools to communicate quality information throughout the entity on a timely basis. (14.08)
Congratulations to Mr. Frank Mautino on being appointed the new Auditor General effective January 1, 2016. Prior to his appointment, Mr. Mautino served 24 years in the Illinois House of Representatives, including 15 years as a co-chairman of the Legislative Audit Commission.

The Auditor General’s office performs several types of audits to review State agencies, namely:

- Financial audits and Compliance examinations which are mandated by law.
- Performance audits which are conducted at the request of legislators to assist them in overseeing government.
- Information Systems audits which are performed on the State’s computer networks.

President’s Message . . . continued

I’m not encouraging reckless behavior or strategies that conflict with internal audits long-established core principles or ethics. However, internal audit professionals should be open to examining how internal audit can help their organizations in non-traditional areas.

I hope you’ll consider making professional resolutions and take them to heart in 2016. Each will help you contribute to strengthening your skills and improving the value internal audit offers its stakeholders.

We already know 2016 will not be like any year we have seen before. When we look back a year from now reflecting on the extraordinary developments that we didn’t see coming I hope we see the number of auditors growing and find success in adding value to our organizations. Until these events develop, I encourage you to adopt a set of professional resolutions and seek to improve your professional skills in the New Year as that will enhance your chances for success.

Tracy
Since there is space in this edition of the newsletter, I thought you might enjoy some of the humorous writings that sixth grade teachers have reported finding in their students’ papers:

- The Greeks were a highly sculptured people. Without them we wouldn’t have history. The Greeks also had myths. A myth is a female moth.
- The greatest writer of the Renaissance was William Shakespeare. He was born in the year 1564, supposedly on his birthday. He wrote tragedies, comedies, and hysterectomies in Islamic pentameter. Romeo and Juliet is an example of a heroic couple. Romeo’s last wish was to be laid by Juliet.
- Writing at the same time as Shakespeare was Miguel Cervantes. He wrote “Donkey Hote.” The next great author was John Milton. Milton wrote “Paradise Lost.” Then his wife died and he wrote “Paradise Regained.”
- Ancient Egypt was inhabited by mummies and they all wrote in hydraulics. They lived in the Sarah Dessert. The climate of the Sarah is such that the inhabitants have to live elsewhere.
- 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.
- Johann Bach wrote many musical compositions and had a large number of children. Bach died from 1750 to the present. Bach was the most famous composer as was Handel. Handel was half German, half Italian and half English. He was very large.
- The 19th century was a time of a great many thoughts and inventions. People stopped reproducing by hand and started reproducing by machine. The invention of the steamboat caused a network of rivers to spring up. Louis Pasteur discovered a cure for rabbis. Charles Darwin was a naturalist who wrote the Organ of the Species. Madman Curie discovered radio. And Karl Marx became one of the Marx Brothers.
- Abraham Lincoln became America’s greatest Precedent. Lincoln’s mother died in infancy, and he was born in a log cabin which he built with his own hands. On the night of April 14, 1865, Lincoln went to the theater and got shot in his seat by one of the actors in a moving picture show. They believe the assassinator was John Wilkes Booth, a supposedly insane actor. This ruined Booth’s career.