President’s Message
Denise Behl, CIA

On behalf of the Springfield Chapter, I’d like to thank all the Officers and the Board of Governors for their contribution of time and dedication supporting Chapter activities and the internal audit profession. The Springfield Chapter is successful because of the support from the many volunteers who donate their time and talents to make our Chapter a success. The Springfield Chapter is already looking toward the next program year and is in need of some additional volunteers. If you are interested in volunteering to help continue our Chapter’s success please let me know.

We have three great training seminars left this program year along with our Audit Roundtable in April, which is open to all audit staff levels and will be a great opportunity for sharing audit ideas, challenges, and best practices. Our Chapter will be welcoming back Steve Minder for a full day of training for our March seminar.

Our joint meeting with the Central Illinois Chapter is scheduled for an afternoon session on April 19th at the Northfield Center. Both chapters are excited to welcome Audrey Katcher and the Rubin Brown Team to lead the seminar in “Implementing Preventative Fraud Controls and Conducting Fraud Investigations”. This seminar will include illustrative examples and provide a detailed look at how to proceed with a fraud examination once you have discovered possible fraud.

Finally our May session will wrap up our program year and will also include our Chapter recognition and announcement of new officers.

Be sure to mark your calendars for all of these Spring training opportunities!

Training
Audit Program Development
And Diagnosing Enablers of Fraud
Staci Crane, CISA

Steve Minder will be conducting two training sessions this month on Audit Program Development and Diagnosing the Enablers of Fraud.

Audit programs provide detailed step-by-step audit procedures to guide auditors through the tests to be performed, including sampling.

- Good audit programs result in consistent audit procedures and conclusions regarding the pass/fail conditions for each test.
- Poorly designed test plans and/or audit programs might not provide an adequate basis for concluding on the effectiveness of controls. For example, vague audit programs might leave too much room for judgment or interpretation by the auditor, potentially resulting in inaccurate or inconsistent conclusions.

Fraud deterrence is based on the premise that fraud is not a random occurrence; fraud occurs where the conditions are right for it to occur.

- Fraud deterrence attacks the root causes and enablers of fraud; this analysis could reveal potential fraud opportunities in the process, but is performed on the premise that improving organizational procedures to reduce or eliminate the causal factors of fraud is the single best defense against fraud.
- Fraud deterrence involves both short term (procedural) and long term (cultural) initiatives.

Audit Program Development & Fraud

- Speaker: Steve Minder
- Date: March 22, 2012 @ 8:30a – 4:30p
- Place: Northfield Center
- CPE: 7.5 hours CPE
- Cost: Members: $100 Non-Members: $125
- Register: Email Joelle Egger by Friday, March 16th

To register, please visit the following web address: www.theiia.org/chapters/index.cfm/view.tellus/cid/145
5 Years Ago – March 2007

Tina Neely, CIA, CGAP, served as the Chapter’s President. The March meeting was held at the Northfield Center. A full-day seminar titled “Champions of Change: Manager’s Guide to Improvements in Business Process,” was presented by Jeffrey A. Berk, Vice President for a learning analytics technology company.

This month’s “Guest Message” was provided by Larry Stone, CISA, CCP, CRPC who spoke on retirement planning.

Congratulations were extended to former Chapter President Brian Bond who was planning to wed Carol Buck during the summer.

10 Years Ago – March 2002

Brian Bond, CPA, was the Chapter President. This month’s meeting was held at Northfield Center. The morning speaker was Rick Owens of State Farm Insurance who spoke on “Public Speaking.”

After lunch, the Toastmasters Club put on a mock meeting which gives everyone an opportunity to practice.

This month’s member profile was on Dwight L. Roberts, CIA, CGAP, Performance Auditor at the Office of the Auditor General.

15 Years Ago – March 1997

Larry Ragel, CPA, was the Chapter President. This month’s meeting was held at the Ramada Inn and was “Student Night.” There was an all-day seminar provided by Connie Klutnick, Training Supervisor, Department of Revenue, who spoke on “The New Workplace.”

The after-dinner presentation was provided by Dara Diel, Training Director, Sarah Bush Lincoln Health System, on “Time Management.” The following members were recognized for their length of service:

15 Years:
- C. William Coons, CFE
- Albert J. Marcella, Ph.D., CISA

10 Years:
- Jeffery Anderson, CIA, CPA
- Ameen Dada, CGFM
- Cary Franks
- James Kincaid
- Mark Krell, CIA
- Gary Norton
- Robert Ramsey, CIA, CPA
- Randall Welch, CIA, CPA
- William Womack

20 Years Ago – March 1992

Ronald Omer was the Chapter President. This month’s meeting was held at the Best Western. There was a full-day seminar prior to the meeting. The seminar topic was “The Auditor’s Role in Preventing, Detecting and Controlling Fraud.” The speaker was William T. Thornhill of Thornhill Consulting Services in Barrington, Illinois.

The after-dinner speaker was Robert Anderson, Supervisory Special Agent with the FBI, who spoke on “Interviewing and Interrogation: How to Tell if Someone is Lying.”

25 Years Ago – March 1987

Dan Bedell, CIA, was the Chapter President. This month’s meeting was held at the Sheraton Inn. The pre-meeting seminar was a panel discussion on “Ethics and Responsibilities.” The discussion panel was Ben R. Zemaitis, CIA, CPA, Chief Internal Auditor, Department of Revenue; Tim Dunkel, External Audit Manager, Department of Commerce and Community Affairs; Ed Taylor, Internal Auditor, Department of Conservation; and Jim Donkin, CIA, Audit Manager, Department of Public Aid.

The after-dinner presentation was “Labor Relations and the Internal Auditor,” by Gene Vernon, Chief Legal Counsel, Bureau of Personnel, Central Management Services. Four new members were added this month: Helen L. Anderson, Cary Franks, Sheri Reith, and Vincent Zara.

30 Years Ago – March 1982

Rudy Davenport was the Chapter President. The March meeting was held at the Hilton’s Top of the Arch in Springfield and was the “Bosses’ Luncheon.” The meeting was an overwhelming success, with comments received that ran from good to excellent.

The CIA Examination Chairman, Dan Magee, had made arrangements for the use of the Illinois State Board of Education Building for the May 12-13, 1982 examination.
Workplace Bullying

Workplace bullying can range from the very obvious to the more discrete. But in all cases it is damaging to employees and employers.

According to the University of Manchester Institute of Science and Technology, the effects of workplace bullying are responsible for around one-third to one-half of all employee stress-related illnesses.

Whether workplace bullying is a localized problem, or whether it is part of a much wider and unwholesome aspect of workplace culture, it is important for employees suffering from workplace bullying to be aware of the different forms that bullying can take: both the blatantly obvious and the relatively obscure.

How Common is Bullying in Employment?

A survey by Andrea Adams Trust, which is an anti-bullying support organization for employers and employees, disclosed the following in Personnel Today:

- Half the employers did not have a policy to deal with workplace bullying.
- 65% said that weakness in management was the primary cause of bullying behavior.
- 93% of HR practitioners consulted said that bullying was endemic in their companies.

Since the survey, incidences of workplace bullying, discrimination, scape-goating, and harassment continue, suggesting that the problems of abusive behavior are still a part of the work culture.

Obvious and not so Obvious Kinds of Bullying

Reports have alluded to a bullying culture even within government offices. It might be argued by some that this is evidence of a wider national malaise. Here are some examples of obvious workplace bullying identified by the Andrea Adams Trust:

- Undervaluing effort
- Public humiliation
- Persistent criticism
- Persecution through fear or threats
- Dispensing unfair punishment
- Being overruled, ignored, marginalized, or excluded
- Increasing responsibility while decreasing authority
- Shouting or swearing in public or private

This kind of bullying behavior is relatively easy to prove, not least because there will often be witnesses to corroborate claims made by victims of such behavior.

Standing up for one's employment rights at work does not mean that an employee is a troublemaker.

Experts have found that it is usually the most talented, able, and hard working employees that become the target of bullying.

Other forms of bullying at work are not so susceptible to proof, and might include the following:

- Withholding work-related information.
- Setting unrealistic deadlines for an increased workload.
- Setting up individuals to fail.
- Setting unconstructed tasks.
- Removing areas of responsibility and imposing menial tasks.
- Constantly changing guidelines.
- Sabotaging or impeding work performance.

Whatever the form of bullying – obvious or hidden – it is vitally important to report this prevalent aspect of abuse at work.

ETHICS
www.bauerethicsseminars.com,
(Excerpted for space)
Submitted by Cary Franks

Are comments made in jest or in the absence of the object considered inappropriate?

Yes. Remember, what is funny or 'just kidding around' to one person may well not feel like either to someone else.

Plus, many targets of inappropriate comments or actions simply tolerate their distress silently – often with a smile on their faces – until enough is finally enough and they respond, sometimes with legal action.
<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Topic/Program</th>
<th>Hours</th>
<th>CPE</th>
<th>Members</th>
<th>Non-Members</th>
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<tbody>
<tr>
<td>09/27/11 to 09/28/11</td>
<td>Various</td>
<td>State Internal Audit Advisory Board</td>
<td>8:30 - 4:30</td>
<td>14</td>
<td>(Gov’t)</td>
<td>$70</td>
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<tr>
<td>10/27/11</td>
<td>Jeff Thompson</td>
<td>Vulnerability Assessment and Cybercrime</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>$35</td>
<td>$50</td>
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<tr>
<td>11/08/11 (Tuesday) at IEMA 2200 S. Dirksen</td>
<td>Chief Audit Executives</td>
<td>Audit Roundtable</td>
<td>2:30 - 4:30</td>
<td>2</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>11/17/11</td>
<td>Chris Bauer</td>
<td>Professional Ethics</td>
<td>8:00 - 12:00</td>
<td>4</td>
<td>$50</td>
<td>$75</td>
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<tr>
<td>01/27/12 (Friday)</td>
<td>Connie Valencia</td>
<td>Risk Assessments and IT Compliance</td>
<td>8:00 - 3:00</td>
<td>7</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td>02/16/12</td>
<td>Jeffrey Berk</td>
<td>Champions of Change</td>
<td>8:30 - 4:30</td>
<td>7.5</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td>03/22/12</td>
<td>Steve Minder</td>
<td>Audit Program Development; Diagnosing the Enablers of Fraud; and Breaking the Fraud Triangle</td>
<td>8:30 - 4:30</td>
<td>7.5</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td>04/10/12 at IEMA 2200 S. Dirksen</td>
<td>Chief Audit Executives</td>
<td>Audit Roundtable</td>
<td>2:30 - 4:30</td>
<td>2</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>04/19/12</td>
<td>Audrey Katcher and Rubin Brown</td>
<td>Implementing Preventative Fraud Controls and Conducting Fraud Investigations</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>TBD</td>
<td>TBD</td>
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<tr>
<td>05/18/12</td>
<td>Leita Hart</td>
<td>“The Art of the Finding”</td>
<td>8:00 - 4:30</td>
<td>7.5</td>
<td>TBD</td>
<td>TBD</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.
Every idea has a weakness. While there is always something wrong with any idea, there may also be something of value that others can build upon.

- Samuel Johnson said that “Nothing will ever be attempted if all possible objections must first be overcome.”
- Sometimes the more views that are added, the clearer the idea becomes. For example, when “post-it notes” were developed, they sounded like a poor idea because who was going to buy sticky paper? (See article on next page.)
POST-IT NOTES

Even after they were made, parent company 3M’s marketing director could see no use for them, saying that most would just use scrap paper. “If I had thought about it, I wouldn't have done the experiment,” said creator of the adhesive Spencer Silver.

TELEPHONE

Two years after the telephone was successfully demonstrated in 1876, Sir William Preece, then chief engineer of the British Post Office, gave his opinion about the invention. “The Americans have need of the telephone, but we do not. We have plenty of messenger boys,” he said.

iPad

The tablet had been tried on a number of occasions before and had never really had any mainstream success. After Apple announced the product, research firm Simpson Carpenter concluded that “there isn't a compelling incentive to get mainstream consumers to buy it.”

ONLINE SHOPPING

Futurists talking to Time Magazine in 1966 were “sure that remote shopping, while entirely feasible, will flop - because women like to get out of the house, like to handle merchandise, like to be able to change their minds.”

SO WHO GOT IT RIGHT?

Science fiction is often credited with pushing the envelope of future trends – think of Star Trek’s mobile communication devices. Despite expert after expert getting it wrong about the future, there was one man who seems to have an impeccable eye for forthcoming trends – the actor Tom Selleck. “Have you ever borrowed a book from thousands of miles away?” went the advertisement for AT&T which was voiced by Selleck. Made by director David Fincher in 1993, they predicted GPS navigation, Wifi networks, tablet computing, e-books, online shopping, video-calling streaming on-demand movie services and a number of others.