President’s Message  
Tracy Allen, CPA, CISA  
Chapter President

During February and March the IIA is conducting the Global Common Book of Knowledge (CBOK) survey. The CBOK is the centerpiece of ongoing research efforts conducted by the IIA Research Foundation. It provides a rich overview of how the profession and how it is viewed worldwide. The survey is a vast study of several components including a global practitioner survey and stakeholder survey.

The Practitioner Survey will provide reports on budgeting and staffing benchmarks, an impact study of IT risk, key skills for internal auditors, stakeholder opinions about internal audit activities, and trends in risk management assurance. The stakeholder survey is a partnership between Protiviti and the IIA Research Foundation in conjunction with the IIA. The results of the survey are expected to be used throughout the year to provide reports and the Global Internal Audit Stakeholder Study is planned for release in late fall, 2015.

We would like to have everyone’s participation to help identify new opportunities that add value to our organization, help identify best practices facing the internal audit profession and to ensure your voice is heard as new guidance and standards are developed.

In previous newsletters I have discussed some of the research papers that were published in 2014 which were developed, in part, from the information in prior surveys. Some of the papers published in 2014 include Nine Elements Required for Internal Audit Effectiveness in the Public Sector, The Value of Quality Assurance Improvement Programs, and Internal Audit around the World.

The survey is open to all current and retired internal auditors, survey responses are confidential and are expected to take approximately 30 minutes to complete. Once a survey has begun, progress can be saved, and the survey may be resumed later. Everyone who completes the survey will be entered into a drawing for a chance to win one of thirty $200 Visa e-gift cards or one of ten $200 IIA Research Foundation Bookstore credits. For more information on the survey please visit www.theiia.org/CBOK or www.research@theiia.org.

Adding Value Through Communication and Collaboration  
Jay Wagner, CIA, CISA  
Chapter First Vice President

The Springfield IIA and ISACA Illini chapters are cosponsoring a seminar, “Adding Value Through Communication and Collaboration within Your Organization,” with Dr. Joan Pastor at Northfield Inn & Suites, Springfield, IL on Wednesday, March 25, 2015 from 8:00 a.m. – 3:30 p.m. (7 CPE’s).

Most auditors realize that communication skills are just as important to successful audits as technical skills. However, most don’t consider that an indirect but equally powerful reason for excellent communication skills is because they ultimately increase the ability to collaborate with others to accomplish tasks and achieve results. And feeling you are genuinely part of a partnership or collaborative effort is much more fun, and gets you much better information for your audit – than not.

This workshop will cover the important issues related to building partnerships with others across the organization and address the unique issues that those in audit especially face in detail.

This seminar has been sold out. However, we are maintaining a waiting list, so please continue to register if you would like to attend. Further, if there is sufficient interest Dr. Pastor has agreed to return to teach the course again later this year, and those on this month’s waiting list would be given registration priority. To register, please email springfield.iiia@gmail.com.

Adding Value Through Communication & Collaboration

- Speaker: Dr. Joan Pastor
- Date: March 25, 2015 @ 8:00a – 3:30p (1/2 hour lunch)
- Place: Northfield Center
- CPE: 7 hours
- Cost: Members: $125 Non-Members: $150 Students $20
- Register: Email Emily Durbin at springfield.iiia@gmail.com by March 19th
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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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<tbody>
<tr>
<td>9/11/14</td>
<td>Nejolla Korris</td>
<td>Pinocchio Effect, Linguistic Lie Detection, and Ethics</td>
<td>8:30 – 4:30</td>
<td>7 (Ethics 4 hours)</td>
<td>$100</td>
<td>$125</td>
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<tr>
<td>10/29/14</td>
<td>Various</td>
<td>Annual SIAAB Fall Government Auditing Conference</td>
<td>8:30 – 4:30</td>
<td>14 (Gov’t)</td>
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<td>to 10/30/14</td>
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<td>11/20/14</td>
<td>Bill Jelen</td>
<td>Power Excel with Mr. Excel – 567 Excel Mysteries Solved</td>
<td>8:30 – 11:30</td>
<td>3</td>
<td>$60</td>
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<tr>
<td>December</td>
<td>N/a</td>
<td>No Training Planned</td>
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<td>01/22/15</td>
<td>Rob Cameron, CPA</td>
<td>Enhancing Internal Audit’s Effectiveness in the Organization – A Look at the Proposed Enhancements to the Internal Professional Practices Framework</td>
<td>12:30 - 4:30</td>
<td>4</td>
<td>$50</td>
<td>$75</td>
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<td>02/26/15</td>
<td>Brad Rachmiel and</td>
<td>Auditing a Modern Cyber Program</td>
<td>12:00 - 4:00</td>
<td>3</td>
<td>$60</td>
<td>$75</td>
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<td>Brennan Warren</td>
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<td>03/25/15</td>
<td>Dr. Joan Pastor</td>
<td>Adding Value through Communication and Collaboration in Your Organization ✓ Joint Meeting with ISACA</td>
<td>8:00 – 3:30</td>
<td>7</td>
<td>$125</td>
<td>$150</td>
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<td>Wednesday</td>
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<tr>
<td>04/23/15</td>
<td>John Hall</td>
<td>Fraud Risk Management for Internal Auditors ✓ Joint Meeting with Central Illinois Chapter</td>
<td>8:00 – 4:30</td>
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<td>5/28/15</td>
<td>TBD</td>
<td>TBD</td>
<td>11:30 - 4:30</td>
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<td>Students: $15</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 (i.e., November 2014 at UIS).
5 Years Ago (March 2010)

Larry L. Stone, CISA, CCP, CRPC, served as the Chapter President.

- This month’s meeting hosted Dr. Al Marcella, Ph.D., COAP, CQA, CSP, CFSA, CDP, CISA. He reviewed specific areas, such as statutes and standards related to the recording, reporting, and prosecution of fraudulent activities, along with reviewing auditors’ responsibilities in auditing for fraud.

10 Years Ago (March 2005)

Stephen Kirk, CIA, CGAP, served as the Chapter President.

- The monthly meeting was held at Northfield Center. This chapter welcomed back Al Marcella, Ph.D., CQA, COAP, CSP, CISA, who was a long time friend and colleague. The afternoon presentation was titled “Forensic Auditing.”

- The Chapter achieved “Gold” status with the IIA. Any chapter that received “Gold” for a minimum of 10 consecutive years is designated a “Platinum Chapter.” The chapter has been a “Gold” chapter every since it was established.

- Congratulations were also extended to Dwight Roberts who accepted a position as an auditor for IRS in their small business unit. Dwight was working for the Office of the auditor General and has also worked for two CPA firms and for an airline.

15 Years Ago (March 2000)

Rusti Cummings, CPA, served as the Chapter President.

- This month’s meeting was held at the Northfield Center and the seminar was titled “Management Skills – Managing Yourself and Others.” It was presented by former Chapter President Michael J. Moody, CIA, CISA, Director of Audits at the University of Illinois at Chicago, formerly the Chief Internal Auditor for the Illinois Comptroller’s Office.

- Susan Pappas, CIA, became an internal auditor with the University of Illinois at Springfield. The member profile this month was Ellen Jennings, CPA, CIA, CISA, internal auditor with the Department of Revenue. At the end of 1999, the Springfield Chapter had 214 members; in 1978 the Chapter had just 20 members.

20 Years Ago (March 1995)

Nancy Hilger, CPA, served as the Chapter President.

- The monthly meeting took place in two different locations: a video at Sangamon State University on “The New Auditor-in Charge,” by Mark Krell and Ron Omer, and a “Bosses Luncheon” at the Best Western East in Springfield. The afternoon presentation was “Monitoring Accountability in Government” presented by Charlie Wheeler, Director of Public Affairs at Sangamon State Univ.

- The attendance prize for February was a quill pen won by Gary Davis of the Department of Public Aid.

25 Years Ago (March 1990)

Nita K. Wilson served as the Chapter President.

- The monthly meeting was held at the Sheraton. The half-day seminar was presented by Leslie G. Aronovitz, CPA, General Accounting Office – Chicago Office, who spoke on “Government Auditing Standards.” The pre-meeting seminar was presented by Larry Richardson of Management Control Systems, Inc. and former IS Director for the Office of the Auditor General. The after-dinner seminar was “Contract Fraud” presented by Ric Rowe, of the Office of the Auditor General.

- Two Chapter members became CIA’s: Jane Locascio and Phillip Dasso.

- New members to the chapter were:
  - Paul Bedinger – Illinois State Police
  - Marc Gibbs – Dept. of Professional Regulation
  - Stuart Gresham – IEPA
  - Gayla Rudd – Secretary of State
  - Leslie Sheetz – USPFO
  - April Steven – Student

30 Years Ago (March 1985)

Sandra K. King, CIA served as the Chapter President.

- A joint meeting of the EDP Auditors Association was held at the Sheraton. The after-dinner topic was “The Impact of the Computer on State Government” presented by Illinois Auditor General Robert G. Cronson. Mr. Cronson received his undergraduate degree from Dartmouth College and law degree from the University of Chicago.

- Current chapter membership totaled 63.
Any estimate of the total number of people who have ever been born depends on the length of time humans are thought to have been on Earth and the average size of the human population at different periods.

Prehistory and History

Fixing a time when the human race actually came into existence is not a straightforward matter. Various ancestors of *Homo sapiens* seem to have appeared as early as 700,000 B.C. Hominids walked the Earth as early as several million years ago. According to the United Nations, modern *Homo sapiens* may have appeared about 50,000 B.C. This long period of 50,000 years holds the key to the question of how many people have ever been born.

- At the dawn of agriculture, about 8000 B.C., the population was about 5 million. (Very rough figures are given in the table below based on an estimate by the United Nations and other sources.) It is difficult to come up with an average world population size over this period as, in all likelihood, human populations in different regions grew or declined in response to famines, hostilities, and changing weather conditions.
- In any case, life was short. Estimates of average life expectancy in the Iron Age have been put at only 10 or 12 years. Under these conditions, the birth rate would have to be about 80 per 1,000 people for the species to just survive. Today, a high birth rate would be about 50 per 1,000 in only a few countries.
- Our birth rate assumption greatly affects the estimate of the number of people ever born. Infant mortality in the human race’s earliest days is thought to have been very high at 50%. Children were probably an economic liability among hunter-gatherer societies, a fact that is likely to have led to the practice of infanticide. Under these circumstances, a disproportionately large number of births would be required to maintain population growth, and that would raise our estimated number of the “ever born.”
- By 1 A.D., the world may have had about 300 million people. One estimate of the population of the Roman Empire is 45 million. However, other historians set the figure twice as high, suggesting how imprecise population estimates of early historical periods can be.

### Benchmark Years Population Births Between Benchmarks

<table>
<thead>
<tr>
<th>Benchmark Years</th>
<th>Population</th>
<th>Births Between Benchmarks</th>
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<tbody>
<tr>
<td>50,000 B.C.</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>8,000 B.C.</td>
<td>5,000,000</td>
<td>1,137,769,769</td>
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<tr>
<td>1 A.D.</td>
<td>300,000,000</td>
<td>46,025,323,354</td>
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<tr>
<td>1200</td>
<td>450,000,000</td>
<td>26,591,343,000</td>
</tr>
<tr>
<td>1650</td>
<td>500,000,000</td>
<td>12,782,002,453</td>
</tr>
<tr>
<td>1750</td>
<td>795,000,000</td>
<td>3,171,931,513</td>
</tr>
<tr>
<td>1850</td>
<td>1,265,000,000</td>
<td>4,046,240,009</td>
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<tr>
<td>1900</td>
<td>1,656,000,000</td>
<td>2,900,237,856</td>
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<td>1950</td>
<td>2,516,000,000</td>
<td>3,390,198,215</td>
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<td>1995</td>
<td>5,760,000,000</td>
<td>5,427,305,000</td>
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<tr>
<td>2011</td>
<td>6,987,000,000</td>
<td>2,130,327,622</td>
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**Total People Ever Born:** 107,602,707,791

Guesstimating the number of people ever born requires selecting population sizes for different points from antiquity to the present and applying assumed birth rates to each period. We start at the very, very beginning—with just two people (a minimalist approach!).

- One complicating factor is the pattern of population growth. Did it fluctuate wildly in response to famines and changes in climate? Or did it grow at a constant rate from one point to another? We cannot answer these questions as paleontologists have produced a variety of theories.

- For the purposes of this exercise, it was assumed that a constant growth rate applied to each period up to modern times. Birth rates were set at 80 per 1,000 per year through 1 A.D. and at 60 per 1,000 from 2 A.D. to 1750. Rates then declined to the low 30s by the modern period.
- This semi-scientific approach yields an estimate of about 108 billion births since the dawn of the human race. If we were to make any guess, it might be that our method underestimates the number of births. For example, pushing the date of humanity’s arrival on the planet before 50,000 B.C. would raise the number, as would birth rates that were not constant.

So, about 6.5 percent of all people ever born are alive today. That’s actually a fairly large percentage when you think about it.
Congratulations to Chapter Vice President Nikki Doukas on finding a job in San Diego, along with her husband Nick! Nikki and Nick had gone to San Diego on their honeymoon in December and loved it so much that they both decided to move – right away! Nikki will become an audit manager for McGladrey while Nick will work in corporate accounting for Intuit. Enjoy the great California beaches!

With Nikki’s departure we welcome Leighann Brown Manning, chief internal auditor for the Department of Veterans’ Affairs, as the new Second Vice President. If you would also like to serve our chapter, please remember to contact any current officer.

I recently ran into former Chapter President Mark Krell (1995-96) at Panera Bread. He had retired 10 years ago after being the chief internal auditor for the Department of Corrections. He was looking good and enjoying retirement.

As you will recall, I had asked members to send things that they have heard or read which made an impact on them. Below are things that I received (and have also added some more):

- Anatole France: The average man, who does not know what to do with his life, wants another which will last forever.
- President Lincoln: Government of the people, by the people, for the people.
- Play Colombo and see how much more people will tell you when they don’t feel threatened.
- Ask yourself “What would the public think if they knew this?”
- Beatrice Vincent: The people with whom you work reflect your own attitude. If you are suspicious, unfriendly, and condescending, you will find these unlovely traits in the persons with whom you are going to spend most of your working hours.

The Board of Governors consists of all Officers, Governors, and the past two Presidents.
**TIP OF THE WEEK**

From the SANS Institute (provided by Cary Franks)

Effectively delete files. When you delete a file, depending on your operating system and your settings, the file may be transferred to your trash or recycle bin. This “holding area” essentially protects you from yourself—if you accidentally delete a file, you can easily restore it. An unauthorized person will also be able to retrieve it.

Does your recycle bin include credit card information, passwords, medical, or other personal data? Is there sensitive corporate information? Empty the trash or recycle bin on a regular basis to ensure that deleted information stays deleted.

**NC Tries to Retain State Workers**

John Frank and David Raynor

To retain workers, nearly North Carolina state employees received pay raises that averaged 4 percent. The state pays 80 percent of the salaries that the private sector offers. “We developed a plan based on where our auditors were and the market rate.”

**Do You Talk Too Much?**


Ever listen to someone who, long after you’ve spaced out, continued to blab? What did you think of that person? Probably self-absorbed and clueless.

Unless you are saying something you know deserves more than a minute, at the 30-second mark, look for a place to stop. A conversation is about sharing. People who are detail-oriented often include details that seem important to them but bore the pants off the typical listener.

Being long-winded is a route to failure. You will get more respect if you avoid talking too much. Remember, anyone who cares about other people must make them part of a conversation.

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Springfield Chapter
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*Adding Value Through Communication and Collaboration*