President’s Message

Congratulations to the members who attended our training seminars this year. Your names were entered in the drawing and the following winners for the end of the year attendance drawing were selected:

**GIFT CARDS**
- $15 Wendy’s ...................... Jim Dickey
- $15 Starbucks ..................... Melissa Oller
- $15 Panera ......................... Jamie Nardulli
- $15 iTunes ......................... James Misch
- $15 TGI Friday’s ................ John White
- $10 Red Lobster .................. Paula Sorensen
- $10 TGI Friday’s ............... Randy Martin
- $10 Subway ....................... Gary Shadid
- $10 Olive Garden ........ Anthony Richards
- $10 Subway ....................... Christina Baker

Denise Behl, CIA

2013 Chapter Training Program

Amy Lyons, First Vice President

I would like to thank our Chapter members for making this program year such a success. Our program year can only be successful with participation of our members. The Chapter remains committed to providing our members with quality yet affordable training which enhances knowledge and competency.

“How does one develop an effective training program?”
To someone who has not been formally trained in curriculum development, the answer can seem a mystery. Training plays an important role in the success of your audit shop. The IIA offers an array of training opportunities via national and regional conferences, webinars, on-site training, as well as, training through its local chapters. Whether you want to improve your performance in auditing, time management, leadership, interpersonal skills, or communications, we would like to be your resource in meeting your training needs. In order to fulfill our membership needs, we need to identify the skill set gaps and focus our training on those gaps, prioritizing and building a training program to meet them.

As we design our training for the next program year, we welcome our members input to ensure our Chapter is meeting their needs. As the President – Elect, I plan to contact various entities for input and work with 1st Vice-President-elect, Tracy Allen, in developing a training program to meet our membership’s requests. If you have any suggestions related to topics, timing etc., please contact us through our Chapter’s email at springfield.iiacomcast.net.

April seminar speaker Julie Kowalski (picture by Cary Franks)
5 Years Ago: May 2008

Jay Wagner, CIA, CISA, served as Chapter President.
- Training. The seminar was titled “Understanding IT in 10 Minutes: A Four Hour Workshop Presentation” and was presented by Daniel Creedon, a partner at KPMG. Illinois Auditor General William G. Holland gave the Keynote Address at our 30th Anniversary.
- Anniversary. The Chapter celebrated our 30th Anniversary on May 15th. Distinguished Service awards were presented to the following:
  - Mr. William G. Holland for serving as Illinois Auditor General for 15 years.
  - Ray Piiparinen for being our Treasurer for 12 years, and
  - Ameen Dada for editing our newsletter for 15 years.
- Member News. Congratulations to Tom Paige on his retirement.

10 Years Ago: May 2003

Shelly Martin, CPA, served as Chapter President.
- Training. We had a roundtable on “Hot Topics in Auditing” which was timely given the Governor’s Executive Order Number 10 which reorganized internal auditing within CMS.
- Chapter News. This meeting included recognizing the work of volunteers and those who passed the CIA exam.

15 Years Ago: May 1998

Michael J. Moody, CIA, served as Chapter President.
- Training. There were two afternoon seminars. The first speaker was Dennis Schueler, Director of Internal Auditing for Price Waterhouse, who spoke on “Auditing for the New Millennia.” The second speaker was Robert McCabe, VP, Professional Resources International, who spoke on “Writing in an Internal Audit Environment.” The after-dinner speaker was Connie Klotnick, Training Supervisor at the Department of Revenue, who spoke on “Making Change Work for You.”
- IIA. Our Chapter was among the first in the nation to successfully reach “Gold” status.
- Chapter Members. The Chapter recognized members who contributed to the profession: Al Marcella and Larry Stone who taught continuing education courses; Mike Moody and Bill Sampias who shared their knowledge with their peers; John Nosari and Ben Zemaitis who taught college courses; and Mike Moody, Lesslie Morgan, and Rusti Cummings who visited two colleges to discuss internal auditing. In addition, Brad Hammond was instrumental in coordinating the Chapter’s Student.
- Member Profile. This month’s member profile was Stuart A. Gresham, Chief Internal Auditor of IEPA.

20 Years Ago: May 1993

Randall W. Welch, CIA, served as Chapter President.
- Meeting. This month’s lunch seminar was on May 27, 1993 with the Association of Government Accountants.
- Training. The topic of the presentation was titled “Telecommunications Fraud” by Virgil Andersen, Associate Manager of AT&T Corporate Security.

25 Years Ago: May 1988

Bradley W. Hammond served as Chapter President.
- Training. This was our annual “Bosses Luncheon” and joint meeting with the Association of Government Accountants. Dennis R. Schueler, CIA, CPA, Vice-Chairman of the Board of Directors of The Institute of Internal Auditors, in charge of professional development, was our guest speaker.
- New Members. New members were: Phillip Fayemi, Joe Galvin, Venice Meyer, Robert Nellis, Larry Ragel, CPA, Thomas Smith, CPA, CFE, and Bharat Trivedi.
- Newsletter. The newsletter was edited by June Edvenson.

30 Years Ago: May 1983

James R. Donkin served as Chapter President.
- Training. On May 26th, Robert Fogler, Director of Internal Audits for Country Life Insurance Company spoke on “Personal Computers & Microcomputers.”
- Member News. Rudy Davenport, CIA, and Dan Bedell, CIA, CISA, proctored the CIA examination.

35 Years Ago: May 1978

Lisa Hall served as Chapter President.
- Training. The new Chapter held its third meeting at the Top of the Arch. Chapter funds were low, so 50/50 drawings were held to raise money. However, when auditors from the Department of Revenue joined, the drawings stopped immediately.
- Member News. Bob Schwarz, CISA, was the director of programs and training.
- Internal Auditing. Governor Thompson directed the Department of Administrative Services to coordinate internal audit programs in the State. The Bureau of Audits was established and monthly meetings were held with agency chief internal auditors. SIUE was contracted to provide internal audit training.
Why We Should Look to the Arctic
Bob Reiss, www.cnn.com

People think of the Arctic as an icy, distant place that is beautiful and teeming with wildlife, but unrelated to their daily lives. Nothing could be further from the truth.

What happens in the Arctic as ice melts could cheapen the cost products from Asia. It could also draw our leaders into a conflict. It is already challenging Washington to protect millions of square miles filled with some of the most magnificent wildlife on Earth.

For America, the stakes are huge: A chance to gain wealth and global influence in the newest geopolitical playing field, but with the potential of environmental and security disaster.

Shell is poised to sink exploratory wells -- temporary ones drilled from ships -- 70 miles north of Alaska. The operation will assess whether an estimated 27 billion barrels of oil is there. This is roughly three times the amount that has been extracted from the Gulf of Mexico over the past 20 years.

In Washington, politicians are jockeying over whether to ratify “The Law of the Sea Treaty,” under which countries will be able to claim up to 200 miles of undersea territory if they can prove that it is an extension of their continental shelf. For the U.S., that could mean extra territory the size of California.

President Barack Obama and former President George W. Bush support the treaty, as does the Sierra Club, oil companies, shipping companies, and environmentalists. Every other Arctic country has ratified the treaty.

An undersea land rush has started with Russia claiming an area the size of France and Spain combined. Norway’s claim has been granted and other Arctic nations preparing to file claims. One U.S. Coast Guard admiral said that “If this was a ball game, the U.S. would be last in this race.”

Russia has 18 working icebreakers; the U.S. has only 1. Russia is opening its Arctic sea lanes to commercial shipping. The U.S. has no permanent presence yet. Naval war games last fall anticipated security challenges and concluded the Navy needs more resources.

The Northwest Passage is a route around the top of Canada and Alaska that has killed hundreds of sailors and explorers for centuries, locking their ships in ice, starving them, freezing them, driving them insane and causing survivors to eat each other.

How You Can Overcome Hoarding
Tom Stafford, www.bbc.com

Question: How do you make something twice as expensive? Answer: By thinking about giving it away.

This might sound like a nonsensical riddle, but if you’ve ever felt overly possessive about your old stuff, you’re experiencing some the psychology of ownership. Our brains tell us that we value something merely because it is a thing we have.

The endowment effect is a general bias in favor of the way things are. Knowing the powerful influence that possession has on our psychology, I take a simple step to counteract it.

I ask myself: If I didn’t have this, how much effort would I put in to obtain it? And then more often than not, I throw it away, concluding that if I didn’t have it, I wouldn’t want it. Try it, it may help you throw away your junk.

Does Cracking Your Knuckles Cause Arthritis?
www.bbc.com

Some people crack their knuckles by pulling the tip of each finger one at a time until they hear a crack. Others make a tight fist or bend their fingers backwards away from the hand, cracking the lot at once. If you are one of those people who sits and cracks your knuckles while others wince, at some point somebody is bound to have told you that cracking your joints gives you arthritis.

For some it’s a nervous habit; for others the sensation brings relief. Depending on which research you read, 25% to 54% of people do it, mostly men.

Whichever method is used, the noise is created in the same manner. The space between the joints increases, additional fluid rushes in to fill the enlarged space, which pops them.

Once the joints have been cracked they can’t be cracked again for about 15 minutes. This gives the space in the joint time to return to its normal size and for more gases to dissolve in the fluid, ready to form bubbles which can then pop all over again.

Taking an engineering approach, cracking the knuckles repeatedly over many decades could in theory damage the cartilage covering the joint. A recent study shows there was no difference in the prevalence of osteoarthritis between those who did or did not crack their knuckles.
<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>
</tr>
</thead>
<tbody>
<tr>
<td>9/27/12</td>
<td>Crowe Horwath</td>
<td>Single Audit Fundamentals - Overview</td>
<td>8:30 - 4:30</td>
<td>7 (Gov’t)</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Students: $20</td>
</tr>
<tr>
<td>10/24/12 to</td>
<td>Various</td>
<td>Fall Government Auditing Conference</td>
<td>8:30 - 4:30</td>
<td>14 (Gov’t)</td>
<td>$55</td>
<td>$55</td>
</tr>
<tr>
<td>10/25/12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/16/12</td>
<td>Steve Morgan</td>
<td>A New Service Model: Auditor Roles in</td>
<td>8:30 - 4:30</td>
<td>7 (Gov’t)</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Government Performance Measurement</td>
<td></td>
<td></td>
<td></td>
<td>Students: $20</td>
</tr>
<tr>
<td>December</td>
<td>N/a</td>
<td>No Training Planned</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>01/17/13</td>
<td>Janet Beckman</td>
<td>Data Analytics – Continuous Monitoring or</td>
<td>8:00 - 12:00</td>
<td>4</td>
<td>$50</td>
<td>$75</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Internal Audit Report Writing</td>
<td></td>
<td></td>
<td></td>
<td>Students: $20</td>
</tr>
<tr>
<td>02/19/13</td>
<td>Leita Hart-</td>
<td>Auditing for Fraud in the Government</td>
<td>8:30 - 4:30</td>
<td>7 (Gov’t 5</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td>Fanta</td>
<td></td>
<td>Environment and Ethics</td>
<td></td>
<td>5 hours)</td>
<td></td>
<td>Students: $20</td>
</tr>
<tr>
<td>03/20/13</td>
<td>John Hall</td>
<td>High Impact Auditing: Practices that Pay,</td>
<td>8:30 - 4:30</td>
<td>7</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Risk Focused Internal Auditing</td>
<td></td>
<td></td>
<td></td>
<td>Students: $20</td>
</tr>
<tr>
<td>04/18/13</td>
<td>Julie Kowalski</td>
<td>Effective Time Management Skills or</td>
<td>8:30 - 4:30</td>
<td>7</td>
<td>$100</td>
<td>$125</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Successful Project Management</td>
<td></td>
<td></td>
<td></td>
<td>Students: $20</td>
</tr>
</tbody>
</table>

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.
Thanks to this year’s chapter officers Denise Behl, Amy Lyons, Tracy Allen, Staci Crane, Amy Walter, and Joelle Egger for serving and helping us achieve the IIA’s coveted “Gold” status once again.

Thanks also to Michelle Brown who served as secretary for much of the chapter year and to Staci Crane who filled in the remainder of her term. In addition, thanks to former chapter president Cary Franks for taking pictures of seminar speakers.

Congratulations to the newly elected officers for the upcoming chapter year:

- **Amy Lyons** has been elected President for the year that begins on June 1, 2013. This year Amy had established our training program, a difficult task that she did terrifically.

- **Tracy Allen** was elected the First Vice President. Tracy will be responsible for next year’s training seminars and is already compiling ideas - let him know the topics or speakers you would like considered.

- **Jay Wagner** was elected Second Vice President. Jay served as chapter president for two consecutive terms so it will be great to have him returning (he is also our webmaster). Five years ago Jay arranged our Chapter’s 30th Anniversary program which was a huge success (see page 2 of Chapter History); maybe he will organize another one (the 40th?).

- **Emily Durbin** was elected Secretary. This will be Emily’s first year as a chapter officer and she will be a valuable addition to our chapter officers.

- **Paula Sorensen** and **Joelle Egger** were elected co-Treasurers. They will make a wonderful team and continue to keep our financials in order.

**CHAPTER OFFICIALS**

**2012–2013**

**OFFICERS**

<table>
<thead>
<tr>
<th>POSITION</th>
<th>OFFICER</th>
<th>EMAIL/TELEPHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Denise Behl, CIA</td>
<td><a href="mailto:DBehl@isbe.net">DBehl@isbe.net</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td>558-2910</td>
</tr>
<tr>
<td>1st Vice President</td>
<td>Amy Lyons</td>
<td><a href="mailto:Amy.Lyons@Illinois.gov">Amy.Lyons@Illinois.gov</a></td>
</tr>
<tr>
<td>2nd Vice President</td>
<td>Tracy Allen, CPA</td>
<td><a href="mailto:AllenTK@mail.ioc.state.il.us">AllenTK@mail.ioc.state.il.us</a></td>
</tr>
<tr>
<td>Acting Secretary</td>
<td>Staci Crane, CISA</td>
<td><a href="mailto:Staci.Crane@srs.Illinois.gov">Staci.Crane@srs.Illinois.gov</a></td>
</tr>
<tr>
<td>Treasurers</td>
<td>Amy Walter</td>
<td><a href="mailto:Amy.Walter@Illinois.gov">Amy.Walter@Illinois.gov</a></td>
</tr>
<tr>
<td></td>
<td>Joelle Egger</td>
<td><a href="mailto:Joelle1015@ameritech.net">Joelle1015@ameritech.net</a></td>
</tr>
</tbody>
</table>

**GOVERNORS**

Term Expiring:
- 2013 Stephen D. Kirk, CIA, CGAP 557-1258
- 2013 Lesslie D. Morgan, CIA, CPA, CGFM, CISA 524-4094
- 2013 Barbara Ringler, CPA 524-7872
- 2014 Rusti Cummings, CPA 558-3386
- 2014 Mohammed Ameen Dada, CGFM 785-0165
- 2014 H. Jay Wagner, CIA, CISA 557-5584
- 2015 Cary Franks, MS MIS 496-2697
- 2015 Deanna J. Marvin, CIA, CGAP, CISA 789-2500
- 2015 Bill Sampias, CISA, CFSA 785-5563
- 2015 Larry L. Stone, CISA, CCP, CRP 558-6546
- 2015 Doug Tinch, CIA, CPA, CISA, CISSP 782-4843

The Board of Governors consists of all Officers, Governors, and the President(s) in the past two years who are chapter members.
Reduce Stress in the Workplace
www.Baselinemag.com (submitted by Cary Franks)

1. **Don't Compare:** Stop measuring yourself against others. Set personal standards and take pride in meeting them.
2. **Ease Up on Caffeine:** Yes, caffeine gives you a burst of energy, but the jolt can bring on stress.
3. **Accept Imperfections:** Success isn’t about being perfect all the time. It’s about learning and growing.
4. **Unplug:** Set aside 10 to 30 minutes at a time to detach from tech devices.
5. **Make a List:** If you feel overwhelmed with tasks, write them down; crossing them off will bring a sense of accomplishment.
6. **Work It Out:** Any physical exercise will release feel-good endorphins into your brain.
7. **Laugh:** Sharing a joke with a colleague—or just calling up a funny video—will relieve tension.
8. **Connect:** Too much time alone will allow bad vibes to build. When feeling pressure, talk to a colleague.
9. **Self-Massage Therapy:** Place both hands on your shoulders and neck and give yourself a massage to help relax.
10. **Change the Scenery:** If you always feel suffocated in a particular place, try relocating to a healthier environment.

Don't Miss These Retirement Dates!
Carrie Schwab-Pomerantz, Charles Schwab Foundation

1. **AGE 55:** If you are in an employer plan, you can take a distribution without the 10% penalty for early withdrawal (but will pay income taxes on the money).
2. **AGE 59½:** At this age, you can begin to withdraw from your retirement plan or traditional IRA without penalty, but will pay income taxes on the earnings.
3. **AGE 62:** This is the earliest date you can begin taking Social Security benefits with 25% less benefits.
4. **AGES 65-67:** You are eligible for Medicare at age 65. You can receive full Social Security depending on the year you were born. If you delay taking Social Security benefits, they will continue to increase until age 70.
5. **AGE 70½:** This is the age when you are required to begin withdrawing from retirement plans such as a traditional IRA, 401(k), or 457 plan (except from a Roth IRA).
   - Your required minimum distribution (RMD) is determined by a formula based on life expectancy.
   - Your tax professional can help you determine your RMD or you can use Schwab’s RMD Guide.
   - You must take your first RMD by April 1st of the year after you turn 70½ or face a 50% PENALTY!
   - You don’t have to take a RMD from a 401(k) if you’re still working, and never from a Roth IRA.