President’s Message
Leighann Manning, CGAP

October brings the Fall Government Auditing Conference held in conjunction with the State Internal Audit Advisory Board (SIAAB). This conference provides 18 CPE and an additional 4 hours can be earned by attending the Mr. Excel training on the afternoon of the last day of the conference.

We owe many thanks to Tracy Allen and Jay Wagner for coordinating this year’s Fall Conference. They have lined up exceptional speakers. The dates of the conference are Tuesday, October 24th through Thursday, October 26th. The final day will offer three roundtable sessions and conclude at noon, with Mr. Excel’s training in the afternoon.

A box lunch will be provided on October 26th between the Conference and Mr. Excel, which you may have onsite or choose to take with you if you are traveling and desire to get on the road. Mr. Excel is not part of the fall conference and you must register and pay separately in order to attend.

This month’s fall conference and Mr. Excel will be our last trainings of the chapter year.

We thank you for continuing to support our Springfield IIA.

SIAAB Fall Government Auditing Conference
Satu Allen, First Vice President

The 2017 SIAAB Fall Government Auditing Conference will be held from October 24 through 26, 2017. The conference will provide a maximum of 18 hours of CPE.

- Tuesday, October 24, 2017 – will be a full-day conference, for a total of 7 hours of CPE.
- Wednesday, October 25, 2017 – will be a full-day conference, which includes a University Auditors Roundtable, for a total of 7 hours of CPE.
- Thursday, October 26, 2017 (morning) – will be a half-day conference (morning session) for a total of 4 hours of CPE. This session will consist of three concurrent roundtables: Chief Internal Auditors Roundtable, IT Auditors Roundtable, and Staff Auditors Roundtable.
- The price of the Conference is $95.

Detailed information regarding the seminar can be found at https://siaab.audits.uiillinois.edu/Fall_Conference/

There will be an optional half-day seminar “Power Excel with Mr. Excel.”

- Thursday, October 26, 2017 (afternoon) – optional half-day afternoon session.
- From 1:00 p.m. to 4:00 p.m., Bill Jelen (Mr. Excel) will present a 3 CPE seminar on the power tools of Excel.
- Note: Mr. Excel session is not included with the SIAAB Fall Government Audit Conference; if you would like to attend, you must register and pay separately for the October 26, 2017, afternoon session.
- The price of the Mr. Excel seminar is $45 for IIA members and $60 for nonmembers.
- October 26, 2017, is also the Springfield Chapter Student Day, and students are encouraged to attend the afternoon seminar. Student price for the Mr. Excel Training is $25.

You may register using the following links:
- Optional Springfield IIA Chapter Seminar: https://chapters.theiia.org/springfield/Events/Pages/Power-Excel-with-Mr-Excel.aspx
October 2012

Denise Behl, CIA, served as Chapter President.
- **Training.** The chapter met at Northfield Center for the 2-day SIAAB conference which covered project management, auditing with data analytics, fraud and embezzlement, and updates from the Legislative Audit Commission and the Comptroller’s Office.
- **Member News.** Paula Sorensen became the Chief Internal Auditor for the Capital Development Board. Doug Tinch became the IT Auditor for the Department of Healthcare and Family Services.

October 2007

Jay Wagner, CIA, CISA, served as Chapter President. Jay was supposed to begin his term as First Vice President in charge of training programs, a function that he also continued to fulfill with Vice President Larry Stone, CISA, CCP, CRPC.
- **Training.** The chapter met at Secret Recipes Reception Center for a seminar on “Power Excel.”
- **Presenter.** Bill Jalen, Mr. Excel himself.
- **Students.** This month’s seminar was held on Student Day where the chapter encouraged participation by students and offered the seminar to them and their professor at a discounted rate. Attendance by students was high as nearly 20 students attended.
- **New Position.** Brenda Vost, CISA, accepted a new position within DHFS in its fiscal office. Brenda has been a long term member of our chapter and has assisted with registrations.

October 2002

Shelly Martin, CPA, served as Chapter President.
- **Training.** The chapter met this month at the Northfield Center for a seminar on “Opportunities & Challenges in Internal Auditing” and “Computer Ethics.”
- **Presenters.** Board member and UIS Professor John Nosari, PhD, CIA, CPA, presented the first seminar on Challenges and UIS Professor Keith Miller presented the second seminar on Ethics.
- **New Member.** Dan Kahle, Chief Internal Auditor of the Department of Commerce and Community Affairs, as a new member.
- **New Position.** Former Chapter President Larry Stone, CISA, CCP, CRPC, became the new Chief Internal Auditor of the Retirement System.
- **IIA.** The IIA Headquarters announced that they had concluded a three-year study of its global structure, and issued a Global Governance Plan that provided for a smaller Board of Directors with more global representation, establishment of a North American Committee to oversee North American operations, identification of global products and services, and global funding to cover global operations.

October 1997

Michael J. Moody, CIA, served as Chapter President.
- **Training.** The chapter met at the Northfield Center for Student Night.
- **Presenter.** There were two pre-dinner seminars:
  - Jim Czarnecki, National Manager of Deloitte & Touche presented “Automated Workpaper Software AuditSystem.”
  - Mike Callahan, Audit Director, University of Illinois presented “How the U of I Implemented Paperless Workpapers using Lotus Notes.”
- **Dinner.** The dinner speaker was Linda Boston, Program Director, St. John’s Hospital who spoke on “The Mind/Body Approach for Controlling Stress.”
- **Member Profile.** Ben Zemaitis, Chief Internal Auditor, Illinois Department of Revenue. (Ben has retired but remains a member of our chapter and his Member Profile was one of the best received by our members.)

October 1992

Randall W. Welch, CIA, CPA, served as Chapter President.
- **Training.** The chapter met at the Best Western Hotel for a seminar on “Current Audit Issues in State Government.”
- **Presenters.** Bill Coons, CFE, Department of Professional Regulation, Jim Donkin, CIA, Department of Public Aid, and Ben Zemaitis, CIA, CPA, Department of Revenue.
- **Dinner.** The dinner speaker was Dr. James Hansen of J. Burke Hansen & Associates, Inc. who spoke on “The Inroads of Micro-Computer Technology on Mainframe Auditing.”

October 1987

Bradley W. Hammond served as Chapter President.
- **Training.** The chapter met at the Sheraton Inn for a full-day seminar on “Systems Development Process.”
- **Presenters.** Dr. Frederick L. Neuman, CIA, CPA, Professor of Auditing, University of Illinois, and I. Lawrence Richardson, CDP, Director of EDP Auditing, Office of the Auditor General
- **Dinner.** The dinner speaker was Branch Walton, Special Agent-in-Charge, Springfield Office, U.S. Secret Service, who spoke on “Counterfeiting.”

October 1982

James R. Donkin, CIA, served as Chapter President.
- **Training.** The chapter met for a seminar on “Getting Lucky on Purpose.”
- **Presenter.** Robert Clausen, Comptroller, Monsanto Plastic and Resin.
GOVERNMENT AUDITING STANDARDS

The U.S. Government Accountability Office (GAO) has established Government Auditing Standards that are referred to as the Yellow Book. These standards provide important information for government auditors, whether internal or external. I have excerpted some of the requirements in the Yellow Book relating to nonfinancial audits that apply to both internal and external audits.

Chapter 1: Government Auditing: Foundation and Principles

1.01. Officials entrusted with public resources are responsible for carrying out functions effectively, efficiently, economically, ethically, and equitably. 1.02. Officials are responsible for providing reliable, useful, and timely information for transparency and accountability of programs.

- Legislators and the public need to know whether officials manage resources and use their authority in compliance with laws, and the programs are achieving their objectives.
- Audits provide an independent assessment of programs.

1.11. Management sets the tone for ethical behavior.

Chapter 6: Field Work Standards for Performance Audits

6.15. Internal control includes the plan, policies, and procedures to meet the program’s goals. It includes processes for planning, organizing, directing, and controlling the program and includes measuring, reporting, monitoring performance.

6.22. Internal auditing is an important part of governance, accountability, and internal control. A key role of internal audit is to provide assurance that internal controls are in place to mitigate risks and achieve program goals and objectives.

6.28. Identify significant laws, regulations, and contracts or grant agreements, assess risk of noncompliance, test noncompliance.


6.37. Identify laws, regulations, contracts, grant agreements, standards, measures, expected performance and benchmarks.

6.53. Audit supervision involves guidance to staff on requirements, staying informed, reviewing the work, and providing on-the-job training.

Chapter 7: Reporting Standards for Performance Audits

7.05. The purpose of audit reports are to: communicate the results to those charged with governance; make results available to public; and follow-up to determine corrective actions have been taken.

7.08. Auditors should prepare audit reports that contain:
- the objectives, scope, and methodology of the audit;
- results, including findings, conclusions, and recommendations;
- a summary of the views of responsible officials; and

7.09. Include a description of the objectives, scope, and methodology for addressing the audit objectives.

7.14. The extent to which the elements of a finding are developed depends on the audit objectives.

7.17. Provide background information to help explain findings — e.g., program operations; significance (dollars, impact, purposes); auditee’s responsibilities, organizational structure, statutory basis.

7.18. Report deficiencies in internal control, fraud, noncompliance.

7.27. Report conclusions are logical inferences about the program, not merely a summary of the findings.

7.33. Provide a draft report for review and comment by the entity, including planned corrective actions.

- When auditee’s comments conflict with the report, explain in the report. Conversely, the auditors should modify their report if the comments are valid.
- If auditee does not comment in a reasonable time period, report may indicate auditee did not comment.

Supplemental Guidance in the Yellow Book

A.06. Following are examples of control deficiencies:
- Ineffective oversight.
- Misstatements in performance or operational results.
- Ineffective internal audit function.
- Evidence of intentional override of internal control.
- Inadequate design of information systems.
- Employees who lack qualifications and training.

A.08. Following might indicate abuse:
- Creating unneeded overtime.
- Requesting staff to perform personal errands or tasks.
- Misusing official position for personal gain.
- Making travel choices that are contrary to existing travel policies or are extravagant or expensive.
- Making procurement or vendor selections that are contrary to policies or are extravagant or expensive.

A.10. Following might indicate fraud:
- The entity’s operations provide opportunities for fraud;
- Monitoring is inadequate;
- Policies and procedures are outdated;
- Key documentation is lacking;
- Improper payments.
What is Leadership?

Leadership has always been an elusive concept to define. Perhaps that’s why it’s so hard to learn and great leaders are in such short supply. There really is no one “right” definition of leadership – so instead, here is a collection of my favorite definitions, from both the famous and not-so-famous.

1. “A leader is best when people barely know he exists. When his work is done, his aim fulfilled, they will say: we did it ourselves.” – Lao Tzu

2. “Leadership is unlocking people’s potential to become better.” – Bill Bradley

3. “Leadership is simply causing other people to do what the leaders want. Good leadership, whether formal or informal, is helping other people rise to their full potential while accomplishing the mission and goals of the organization.” – Bob Mason

4. “A leader takes people where they want to go. A great leader takes people where they don’t always want to go, but ought to.” – Rosalynn Carter

5. “Leadership is lifting a person’s vision to high sights, the raising of a person’s performance to a higher standard, the building of a personality beyond its normal limitations.” – Peter Drucker

6. “The capacity and the will to rally men and women to a common purpose and the character which inspires confidence.” – General Montgomery

7. “A leader is one who knows the way, goes the way, and shows the way.” – John Maxwell

8. “A man who can persuade people to do what they don’t want to do, or do what they’re too lazy to do, and like it.” – Harry Truman

9. “Leadership is the capacity to translate vision into reality.” – Warren Bennis

10. “Our job as leaders is to energize whatever marshals action within others.” – David Casullo

11. “Effective leadership is putting first things first.” – Stephen Covey

12. “Leadership is the ability to enable ordinary people and organizations to achieve extraordinary results.” – Dan McCarthy

13. “Leadership is getting people to work for you when they are not obligated.” – Fred Smith

14. “Leadership is the art of influencing others to their maximum performance.” – Cohen, W.A.

15. “There are almost as many definitions of leadership as there are persons who have attempted to define the concept.” – Stogdill

16. “Leadership is an intangible quality with no clear definition. That's probably a good thing, because if the people who were being led knew the definition, they would hunt down their leaders and kill them.” – Scott Adams.

Things That People Have Said

- Worry empties today of strength.
- Be a good listener: you have one mouth and two ears.
- Auditors should always ask if something being done is in the best interest of the stakeholders.
- Small people try to belittle you, but the great ones make you feel that you too can become great.
- Everyone makes mistakes, but it takes a big person to take responsibility for the mistake.
- The person reviewing your work makes your product better.
- Work hard but make time for yourself and your family.
- It’s better to have others praise you than to praise yourself.
- Keep an unbiased attitude so you really are objective.
- Nothing will ever be attempted if all possible objections must first be overcome.
From the Editor

ADada@auditor.illinois.gov

As you may have seen from an email by Jay Wagner, who is the current Chair of the State Internal Audit Advisory Board (and is the former IIA Springfield Chapter President), SIAAB is taking registrations for its upcoming annual fall government conference this month.

At the end of the conference (on the 3rd day) there will also be a popular training course called Power Excel with Mr. Excel – 617 Excel Mysteries Solved, which introduces many new features about Microsoft Excel that participants enjoy when they attend. So register now and get a spot on one of our most popular courses. The cost for the October 26 seminar is just $45 for members and $60 for non-members.

Awards Received by Our Chapter

Our membership directory that is online shows that our Chapter has received numerous awards. These include:

- The Banner award during Program Year 1986-87,
- First Place Honors in membership nationwide, growing from 69 to 93, in Program Year 1986-87,
- 2nd place in the Midwestern Regional Conference for Program Year 1987-88,
- 5th place in North America for Program Year 1987-88,
- Chapter Achievement Gold Awards for every year since 1989,
- Chapter Achievement of Platinum Award for achieving the Gold award for over 10 years,
- Chapter Achievement of IIA’s Gold Award Platinum edition for the 2001-2016 program years, and
- Chapter Achievement of IIA’s Sapphire Award for the 2017 program year.

Please review information about your self and email Chapter Secretary Emily Durbin if any of your information needs to be updated, such as your employer, title, certifications, etc.

CHAPTER OFFICIALS
2017 – 2018

OFFICERS

<table>
<thead>
<tr>
<th>PRESIDENT</th>
<th>Leighann Manning, CGAP</th>
<th><a href="mailto:LManning@illinoistreasurer.gov">LManning@illinoistreasurer.gov</a></th>
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<tbody>
<tr>
<td>• Administration</td>
<td>Jay Wagner, CIA, CFE, CISA</td>
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<td>• Audit</td>
<td>Sharon Bohac, CPA</td>
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<td>• Nominating</td>
<td>Leighann Manning, CGAP</td>
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<td>• Programs &amp; Seminars</td>
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<td>• Continuing Education</td>
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<td>• Seminar Registration</td>
<td>Emily Durbin, CIA, CGAP</td>
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<tr>
<th>FIRST VICE PRESIDENT</th>
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<td>• Programs &amp; Seminars</td>
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<td>• Academic Relations</td>
<td>Carol Jessup, Ph.D., CPA, CFE</td>
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<td>• Membership</td>
<td>Melissa Oller, CFE</td>
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<td>• Certifications Program</td>
<td>Nikki Lanier, CPA</td>
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<td>Emily Durbin, CIA, CGAP</td>
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<td>• Newsletter</td>
<td>M. Ameen Dada, CGFM</td>
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<td>• Webmaster</td>
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<th>TREASURERS</th>
<th>Amy DeWeese, CPA</th>
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<td>• Historian</td>
<td>Seeking Volunteer</td>
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GOVERNORS

Term Expiring:

- 2018 | Bill Sampias, CIA, CFSA |
- 2018 | Denise Behl, CIA |
- 2018 | Amy Lyons |
- 2019 | Stephen D. Kirk, CIA, CGAP |
- 2019 | Lesslie D. Morgan, CIA, CPA, CGFM, CISA |
- 2019 | Barbara Ringler, CPA |
- 2019 | Melissa Oller, CFE |
- 2020 | Rusti Cummings, CPA |
- 2020 | M. Ameen Dada, CGFM |
- 2020 | Tracy Allen, CPA, CISA |

PAST PRESIDENTS

- 2016 – 2017 | H. Jay Wagner, CIA, CFE, CISA |
- 2014 – 2016 | Tracy Allen, CPA, CISA |

The Board of Governors consists of all Officers, Governors, and the past president.
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<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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<td>September 28, 2017</td>
<td>Wei-Shin Wang</td>
<td>Morning:</td>
<td>8:30 – 4:30</td>
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<td></td>
<td>Chief, Bureau of</td>
<td>• Big Data Analytics and Fraud Detection</td>
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<td></td>
<td>Fraud Science and</td>
<td>Afternoon:</td>
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<td></td>
<td>Technology, Office</td>
<td>• Identity Theft: A Hacker’s Perspective and</td>
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<td>Inspector General, ILHFS</td>
<td>• A Hacker’s Perspective on Your Network</td>
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<td></td>
<td>and Jeff Thompson, CEH</td>
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<td>October 24 – 26, 2017</td>
<td>Various</td>
<td>SIAAB Conference</td>
<td>8:30 – 4:30</td>
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<td>October 26, 2017</td>
<td>Bill Jelen, Mr. Excel</td>
<td>Power Excel with Mr. Excel – 617 Excel Mysteries Solved</td>
<td>1:00 – 4:00</td>
<td>3</td>
<td>$45</td>
<td>$60</td>
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<td>January 25, 2018</td>
<td>Steve Minder</td>
<td>Fraud Risk Assessment, Development of Workpapers, and How to Write a Finding</td>
<td>TBA</td>
<td>4</td>
<td>$65</td>
<td>$85</td>
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<td>February 22, 2018</td>
<td>George Heyman</td>
<td>Government Ethics</td>
<td>TBA</td>
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<td>$65</td>
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<td>March 22, 2018</td>
<td>Danny Goldberg</td>
<td>Optimized Critical Thinking; Joint Training with ISACA</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$95</td>
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<td>April 30, 2018 (Monday)</td>
<td>Raven Catlin</td>
<td>Creating Your Audit Program – Training with Central Chapter</td>
<td>8:30 – 4:30</td>
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<td>$95</td>
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<td>May 24, 2018</td>
<td>Tim Hungerford</td>
<td>Mystery Fraud Theater – Money for Nothing &amp; Kickbacks for Free</td>
<td>TBA</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.

Springfield Chapter
The Institute of Internal Auditors
P.O. Box 205
Springfield, IL 62705-0205

**SIAAB Conference and Power Excel**