President’s Message
Leighann Manning, CGAP

Who’s turning 40?? We are!!!

Welcome to the Springfield Chapter Institute of Internal Auditors 40th year!

I am honored to be serving as the chapter President, but first must give a huge thank you to our outgoing President, Jay Wagner. Jay has served three terms as our President, and three terms as our Vice President. Additionally, he has been our webmaster for many years and also manages the chapter Facebook page. Jay is moving onward and upward with the national Institute of Internal Auditors. He was elected to be the District Representative of Central Region 3. This responsibility includes 6 IIA chapters: Central Illinois, Central Kentucky, Indianapolis, Louisville, Lexington and Tri State. If you see Jay, please give him a thank you for all of his dedication and service to our chapter!

Also, thank you to all of our chapter officers and governors who continually volunteer their time to make this chapter successful. Without them, we would not be a Platinum chapter. I would also like to thank our members. We have a great group of professionals in our chapter. We are still seeking a volunteer for Historian! If you want to volunteer, please reach out!

As for our chapter year, we are excited to provide quality training opportunities at affordable prices. We will continue with chapter members prepaying online for seminars, or paying via check at the door. As always, please communicate any recommendations for training topics or presenters to any of our officers. You can find the list of current officers and their contact information on page 5 of this newsletter.

Be sure to check our chapter page on the IIA website and follow us on Facebook, to stay current on chapter news.

Data Analysis, Fraud Detection, & Hacking
Satu Allen, First Vice President

The Springfield IIA will kick off the training year with a full day event on September 28, 2017.

The morning session topic is Big Data Analysis and Fraud Detection and will be presented by Wei Shin Wang, Bureau Chief of Fraud Science and Technology at Illinois Department of Healthcare and Family Services Office of Inspector General (OIG).

Mr. Wang is also the system architect of the OIG data analytic system, the Dynamic Network Analytic (DNA) framework system, which is the information inquiry monitoring center for the OIG. In addition, Mr. Wang has successfully streamlined the case management information, sampling process, and audit routines under the OIG DNA data framework infrastructure. The OIG has utilized the DNA system to identify $23 million of fraud, waste or abuse of transportation services.

The session will discuss how OIG has used analysis of large sets of data to automatically identify suspicious or problematic transactions for follow-up to identify fraud or misuse of public funds.

The afternoon session will have two topics presented by Jeff Thompson, CEH, from Illinois Department of Innovation and Technology.

• His first topic is Identity Theft: A Hacker’s Perspective and will teach you how to view your network from a hacker’s perspective and hear an auditor’s perspective of reading your agency’s vulnerabilities. Vulnerabilities discussed include SQL injection, Cross Site Scripting and weak passwords. He will also bring attention to some common vulnerabilities which may be present in your own office or home.

• The second afternoon topic is Hacker’s Perspective on Your Network and covers how to find and fix a variety of vulnerabilities. You will also learn strategies on how to secure confidential data and protect your personal information.

The cost will be $95/$130 for members/non-members. We hope you will join us at the Northfield Center at 8:30 am (registration starts at 7:45 am):
www.eiseverywhere.com/sep2017seminar
Chapter History

September 2012

Denise Behl, CIA, served as Chapter President.
- **Training.** The chapter met at Northfield Center for a full-day seminar on “Single Audit Fundamentals.”
- **Presenter.** Mark Maraccini, CPA, Crowe Horwath LLP.
- **Member Profile.** Michelle Brown, Chapter Secretary, who is an internal auditor at IEMA, was profiled.
- **CRMA.** Joyce Bellows (Horace Mann) received her CRMA certificate.
- **Prizes.** The following members won door prizes: Debbie Hofferkamp (HFS), Barb Ringler (Treasurer), Paula Sorensen (ISBE), Amy Walter (CMS), Stefanie Kent (IDOT), Beth Killiam (IDOT), Marty Paul (Fire Marshal), and Larry Stone (CMS).

September 2007

Jay Wagner, CIA, CISA, served as Chapter President.
- **Training.** The IIA headquarters sponsored a week of public sector seminars with segments on leadership, audit process, risk assessing, audit reporting for impact, internal controls, performance auditing, etc. at the Springfield Crowne Plaza Hotel.
- **Board Member.** Tracy Allen, who has joined our Board as Second Vice President, accepted a position with the Comptroller.
- **Member News.** Former Chapter President Brian Bond, CPA, married Carol Buck.

September 2002

Shelly Martin, CPA, served as Chapter President.
- **Training.** We sponsored the IIA’s 2002 State and Local Government Conference which was held in on September 23 and 24, 2002 titled “New Horizons: The Changing Role of Internal Auditors; New Frontier: Emerging Technologies.”
- **Exam.** The following three members passed the CIA exam:
  - Gene Fruit, Horace Mann Companies,
  - Angela Laningham, Illinois Department of Transportation,
- **CGAP.** The following two members passed the CGAP exam:
  - Jim Bick, Illinois Department of Human Services,
- **IIA.** The IIA’s headquarters opened in Altamonte Springs, FL.

September 1997

Michael J. Moody, CISA, served as Chapter President.
- **Training.** The chapter met at the Northfield Center for the Past Presidents’ Night. The pre-dinner speaker was on “Assessing Organizational and Individual Ethics: A Value-Added Audit”.
- **Presenter.** Dr. Albert J. Marcella, Jr., Ph.D., COAP, CQA, CSP, CISA, CDP, Professor of MIS, Millikin University, Decatur.
- **Dinner.** The dinner speaker was John Stevens, Chief Legal Counsel, Office of the Illinois Comptroller, who spoke on “Electronic Signatures.”
- **Anniversary.** This was the Chapter’s 20th anniversary program year. An anniversary committee was appointed consisting of Brad Hammond, Nancy Hilger, Mark Krell, Larry Ratliff, Bob Schwarz, Mike Moody, and Rusti Cummings.
- **Member Profile.** At President Mike Moody’s suggestion, the newsletter started a Member Profile column. The first member profiled was Ray Piparinen, CPA, Office of the Comptroller. Ray was our chapter Treasurer and served in the position for 12 consecutive years.

September 1992

Randall W. Welch, CIA, CPA, was the Chapter President.
- **Training.** The chapter met at Springfield’s Best Western for a seminar on “Auditing Individuals PC’s.”
- **Presenter.** The pre-dinner speaker was Leanne Pech, CIA, CPA, CLU, FLMI, Senior Auditor for State Farm.
  - **Dinner.** The dinner speaker was the Honorable William G. Holland, Illinois Auditor General, who spoke on “A New Vision for Internal Auditing in the State of Illinois.”
- **Member News.** William Winberg, CPA, received Honorable Mention by the Illinois CPA Foundation’s (ICPAF) Meritorious Service Award which recognizes outstanding service in the educational field.

September 1987

Bradley W. Hammond served as Chapter President.
- **Training.** The chapter met at the Springfield Sheraton Inn for a pre-dinner seminar on “Red Flags of Fraud” and an after-dinner seminar on “Weak Controls Today – Possible Fraud Tomorrow.”
- **Presenter.** William T. Thornhill, President of Thornhill Consulting Services, Barrington, Illinois.
- **New Members.** The chapter welcomed three new members:
  - Gerald Burk, Internal Auditor for the Illinois Department of Conservation,
  - Allen Griffy, CPA, Internal Auditor for the Illinois Department of Revenue, and
  - Heidi Zeller, CPA, Chief Internal Auditor for the Illinois Department of Lottery.

September 1982

James R. Donkin served as Chapter President.
- **Training.** The chapter met for a joint meeting with the Association of Government Accountants.
- **Presenter.** The speaker was the Honorable Robert G. Cronson, Auditor General, State of Illinois.
The lack of writing skills among employees can be costly to any business — even the business of government. Poor writing not only confuses citizens but also slows down things as those in charge redo poorly written work.

1. WRITE SIMPLY, NOT TECHICALLY

Too often, writers attempt to explain complicated ideas in complicated terms. This situation is common in the government sector because of the various mandates, laws, policies, and procedures associated with government organizations. The late writing coach and Boston Herald columnist Donald Murray advocated shorter words and phrases and simpler sentences at the points of greatest complexity.

2. BEWARE OF ADVERBS

Adverbs modify verbs, adjectives, and other adverbs. However, adverbs also have the tendency to dilute the verb’s meaning or repeat it. According to Roy Peter Clark, a senior scholar at the Poynter Institute, verbs may “... express a meaning already contained in the sentence.” Here’s an example: The fire completely destroyed the office. By deleting the adverb completely, the meaning of the sentence remains the same, but the sentence is shorter and less redundant.

For practice, look for words that end in –ly in a newspaper or magazine. If the word is an adverb, delete it and read the revised sentence. Then, do the same for your e-mails or audit reports and decide if the new sentence is better.

3. TAKE CONTROL WITH PUNCTUATION

Punctuation serves two main purposes: (1) To set the reading pace, and (2) to divide ideas into parts. While most punctuation is required, some is optional. It’s the optional punctuation that sometimes gets people into trouble. So, let’s take a look at the comma, the semicolon, the colon, and the em dash.

- Use a **comma** where you would pause if speaking and want your reader to do the same. Example: *I would, therefore, like a response.*
- The **semicolon** is useful for dividing large pieces of information or two independent clauses (i.e., a group of words that contains a subject and verb and expresses a complete thought). Example: *Call me tomorrow; I will give you my answer then.*
- Use a **colon** if you need to announce something in your writing. Example: *I need the following items: invoices, receipts, and tax records.*
- The **dash** sets off an idea within a sentence. If you need to denote an abrupt change in thought, or set off an element for emphasis, use a dash — but sparingly. Example: *Never have I seen such an accurate ledger — before this one.*

4. ALTERNATE THE LENGTH OF PARAGRAPHS

Most people believe paragraphs must contain at least three sentences but in reality, there is no concrete rule regarding paragraph length. The British grammarian H.W. Fowler wrote, “The paragraph is essentially a unit of thought, not of length.” This is excellent. It is desirable to use a combination of long and short paragraphs in your documents but sentences in a paragraph should be about the same topic. If this sequence becomes too long, it’s best to break extra-long paragraphs into parts.

5. READ FOR FORM AND CONTENT

Everyone reads for content. By reading for form, you'll go beneath the surface and observe how the writer uses grammar, language, and syntax — the exact tools that make a document cohesive. Today’s technology-driven economy requires people to use the written word.

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**Ways to Make Your Audit Reports Stronger**


Here are some simple ways to make your audit reports stronger:

1. **Repetition.** Repetition doesn’t put more muscle into a paragraph, it weakens it.
2. **Passive Tense.** Use active tense instead of passive tense when possible, i.e., ask who is doing the action; if it is no one, then it’s passive. Example: *The article was read* “is” passive. *The auditors read the article* “is” active because the sentence contains who (the auditors) took the action.
3. **“There” is a warning!** If the word “there” or “it” is used (there is/there was” “it is” “it was,”) look for a stronger verb construction. Example: *There were a thousand people in the church.* versus “A thousand people packed the church.”
4. **Variety counts.** Vary sentence length with long, medium, and short sentences.
5. **“Of course”, “in fact”.** Sometimes, if course is relevant to make a point but such phrases are often unnecessary. Lose them.
Can You Go Home Again?
Some Older Retirees Say “Yes”

Tim Henderson, www.pewtrusts.org

Snow Belt states such as New York and Michigan that lose retirees to the Sun Belt states of Florida and North Carolina may be seeing more of them coming back — older and perhaps poorer than when they left.

Even California, which has seen people leave for Arizona with its lower cost of living, may be seeing a boomerang effect as elderly people arrive at a more advanced age with less money and more demands on social services.

Over 50,000 people aged 70 or older left the popular retirement states of Arizona, Florida, North Carolina, South Carolina, and Texas between 2012 and 2014 and gone to the states that lose the most young retirees — California, Michigan, New Jersey and New York.

That’s a 50 percent increase in older seniors moving to those states from the three earlier years, according to a Stateline analysis of census data from the IPUMS project at the University of Minnesota.

The shift may not mean that all of the people who made the move are returning to places they came from. But it suggests that many are moving because they aren’t as healthy or wealthy as they were just a few years ago, and now they are seeking help from family. They also could be homesick for old friends and neighbors, or want to spend their remaining years close to their children and grandkids.

“People might need to rely on help from family more,” said Karen Smith Conway, an economics professor at the University of New Hampshire, who has studied the migration shifts of older Americans. “Persons over 70 relocate to be closer to adult children,” said Elwood Carlson, a demographer who specializes in retirement migration at Florida State University.

A Training Course Noted . . .

• If you take long lunches, it will be noticed.
• Plan ahead while keeping up with your current workload.
• If you are afraid to admit your mistakes, your staff may cover up theirs as well.
• Give praise for a task well done.
• Say please and thank you when possible.
Welcome to another exciting new year – the 40th year of being an IIA chapter. There may be plenty going on this year as the chapter’s officers, led by Chapter President Leighann Manning, consider plans to celebrate our anniversary. If you would like to be involved, please contact Leighann or one of the officers.

Also, thanks to Cary Franks for serving as our photographer for many years.

SUMMER VACATIONS

If you’ve been reading our newsletter over the years, you know that I ask our readers to tell us where they have travelled this summer. So please be sure to tell us what you’ve been doing and where you have been this year.

Starting us off is our former (three-time) Chapter President Jay Wagner. Jay, his wife Catrina, and their wonderful twin daughters, went on a great family vacation. They went to New York City where they visited the 9/11 Memoriam Museum, the Holocaust Museum, and the Statue of Liberty. Next, they went to Washington, DC where they visited the U.S. Capitol, Ford Theatre, and other presidential monuments. And before they completed their grand tour, they also went to Shanksville, PA and visited the United 93 Memorial. What a vacation!

Humor: School Research

You may enjoy some of the humorous writings that teachers have found in their students’ work:

- Socrates was a famous Greek teacher who went around giving people advice. They killed him. Socrates died from an overdose of wedlock. After his death, his career suffered a dramatic decline.
- Johann Bach wrote a many musical compositions and had a large number of children. In between, he practiced on an old spinster which he kept up in his attic. Bach died from 1750 to the present. Bach was the most famous composer in the world and so was Handel. Handel was half German, half Italian and half English. He was very large.
<table>
<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>September 28, 2017</td>
<td>Wei-Shin Wang, Chief, Bureau of Fraud Science and Technology, Office Inspector General, ILHFS and Jeff Thompson, CEH</td>
<td>Morning: • Big Data Analytics and Fraud Detection&lt;br&gt;Afternoon: • Identity Theft: A Hacker’s Perspective and • A Hacker’s Perspective on Your Network</td>
<td>8:30 – 4:30</td>
<td>7</td>
<td>$95</td>
<td>$130</td>
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<tr>
<td>October 24 – 26, 2017</td>
<td>Various</td>
<td>SIAAB Conference</td>
<td>8:30 – 4:30 (last day 8:00 - Noon)</td>
<td>18</td>
<td>$95</td>
<td>$95</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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<tr>
<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>
<td>4</td>
<td>$65</td>
<td>$85</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>
<td>$130</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>
<td>7</td>
<td>$95</td>
<td>$130</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>
<td>4</td>
<td>$65</td>
<td>$85</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.