Are you wondering what you can do to give back this holiday season? As auditors and financial services professionals, we are in a unique position to offer our guidance and expertise to the youth of Metro Detroit through the programs of Junior Achievement. Junior Achievement (JA) is an international organization that uses hands-on experiences to help young people understand the economics of life.

The local chapter of JA – Junior Achievement of Southeastern Michigan (JASEM) – is dedicated to helping the youth of our community through specially designed programs and devoted volunteers and donors. Throughout 2008, JASEM was able to help over 39,000 students from local schools.

Even with the continued success of JASEM, volunteers are still needed in many of their upcoming programs. Available programs include JA Job Shadow, the Whole School Partner program, and the Rock Financial JA Finance Park. Each program is specifically designed by JA to meet the needs of students and volunteers as well as businesses and schools.

One program unique to the Metro Detroit Area is the Rock Financial JA Finance Park. The Finance Park is a one-day experience that teaches financial literacy and responsibility skills and incorporates an interactive budgeting simulation. Students come to the Financial Park to apply the lessons they have learned in the classroom to real-life budgeting situations. Look to page 4 for volunteer opportunities in December.

Volunteering at JA is a great way to give back over the holidays. Volunteering helps the Chapter earn CAP points and fills you with a sense of contribution but, most importantly, it provides young people the skills to succeed as an adult. For registration and further information, please visit the JASEM website or the Detroit Chapter IIA website.
Dear Colleagues,

On the heels of the Thanksgiving holiday, it seems natural to express my sincere gratitude for the members of the Detroit Chapter. Despite the economic conditions, our chapter continues to recognize new members and our monthly meetings are well attended.

During these most challenging times, we can appreciate even greater the value of our IIA membership. It provides access to professional guidance via research works, periodicals including the Internal Auditor magazine, training and other professional development and networking opportunities. There is much available via the IIA website to help us address the challenges of the competitive and unique environment of the day. IIA members who are unemployed due to the current economic environment and are actively seeking employment may apply to The IIA Bridge Membership Program. The program allows a one-time, one-year complimentary individual membership and online access to the Internal Auditor Magazine. You can contact International for the application.

I am sure you are experiencing environments that place greater demands on the audit function even though there may not be corresponding increases in available resources. Access to professional guidance and networks can go a long way in helping us rise up to those demand. The IIA is planning a December release of two new Practice Guides (The Internal Auditing and Fraud guide and GTAG - Fraud Prevention and Detection in an Automated World) that provide guidance on how to address fraud during internal audits. Both practice guides will be part of International Professional Practice Framework.

As we move into the holiday season of giving, I think it is appropriate to mention the IIA’s recently implemented Give the Gift of Time program, a year-round initiative that allows members to volunteer their time for a good cause. The program — which began with a request from a non-profit organization that could not afford internal audit services — allows non-profit and not-for-profit organizations in need of audit services to connect with auditors who are willing to donate their audit expertise. Beyond helping out a good cause, participating in this program allows auditors to provide services in a different environment than their current organization. It also provides a way for retired or unemployed auditors to remain a part of the workforce. To explore current requests for volunteers, visit The IIA’s volunteer opportunities board on The IIA website.

We can also enjoy the benefits of membership via our monthly Chapter Meetings and the Annual Spring Conference. The December Chapter Meeting will focus on Ethical Hacking and Penetration Testing and the Health Information Technology for Economic and Clinical Health (HITECH) Act’s impact on the adoption of Electronic Health Records (EHR) in this country and several new security provisions. Registration is officially open for the 11th Annual Spring Conference. The event is co-sponsored with the ISACA Detroit Chapter and scheduled for March 8 – 10. The program tracks are rich with relevant topics at a very affordable price.

Happy Holidays to you and I look forward to seeing you at the December chapter meeting.

Sincerely,

Sharon L. Gipson, CPA
President, Detroit Chapter IIA

ATTENTION MEMBERS!

The Membership Committee is asking all Detroit members to notify the Chapter of changes or career milestones they want recognized such as contact information changes, professional certification achievements, CAP contributions, and other career milestones. A Membership Update Form is available on the Detroit Chapter’s website at the following address: http://www.detroitiia.org/Member_Update.htm

Please fill in your updated information and click submit. The form is only needed to be submitted when changes occur and will be made available at monthly Detroit Chapter meetings.
UPCOMING IIA EVENTS:

- **2009 New York Seminars**
  December 8-11, 2009
  New York, NY
- **2009 Governance Summit**
  December 9-10, 2009
  Nashville, TN
- **2009 Orlando Seminars**
  December 14-17, 2009
  Orlando, FL
- **11th Annual Detroit Spring Conference**
  March 8-10, 2010
  Dearborn, MI
- **2010 Atlanta International Conference**
  June 6-9, 2010
  Atlanta, GA

WEB-BASED TRAINING:

- **Operational Auditing: Advanced**
  December 2, 4, 7, 9, 11, 2009
- **How to Understand and Interpret SAS 70 Reports**
  December 3, 2009
- **Value Added Business Controls: The Right Way to Manage Risk**
  December 7,9,11,14,16,18, 2009
- **Risk-Based Auditing Provides Peace of Mind**
  December 10, 2009
- **Building an Effective Fraud Risk Management Program**
  December 17, 2009

For event and registration details, click the links above or visit [http://www.theiia.org/iia-training/](http://www.theiia.org/iia-training/) for all IIA sponsored training events.

DECEMBER DETROIT CHAPTER MEETING
Tuesday, December 8, 4:00 – 7:30 PM

The IIA and ISACA Detroit Chapters are proud to continue their professional partnership and cooperation to present the December Chapter Meeting. The meeting will feature two prominent speakers from the Information Technology field, Vinny Hoxha, CISSP, CISA, and Mark Ford, CISSP.

Vinny Hoxha is a Lead Information Technology Auditor with General Motors, where he is responsible for assessing process risks, identifying and evaluating the design of IT controls, and developing and presenting highly technical audit findings to Executive Management. His areas of expertise include security architecture, web design and security, vulnerability management, and corporate risk assessment. Mr. Hoxha holds a B.S. in Computer Information Systems from Madonna University and an M.S. in Business Information Technology with a concentration in Information Assurance from Walsh College. During his presentation, Vinny will provide an overview of ethical hacking and describe how penetration testing can assist businesses in determining to what extent an intruder might exploit the vulnerabilities identified within the environment. He will also cover the different types of ethical hacking, a hacking methodology overview, types of penetration testing services that can be provided to the business, and an overview and demonstration of the tools used to perform the testing.

Mark Ford is the National Alliances leader and the Global and U.S. National Managing Principal of the IAM Service Offering within the Deloitte & Touche LLP Security & Privacy Services practice, and has specialized in IAM for more than 12 years. Prior to joining Deloitte, Mark was an officer in the U.S. Army Military Intelligence Corp., and an information security and controls consultant with other public accounting firms. Mark was named one of the “Top 59 Most Influential Security Experts of 2007” by ITsecurity.com. During this presentation, Mr. Ford will demonstrate “meaningful use” of the security and privacy of Electronic Health Records EHR. Specifically, Mark will address the $19.2 billion Health Information Technology for Economic and Clinical Health (HITECH) Act that President Obama signed into law on February 17, 2009. The Act includes several new security provisions that will have dramatic and lasting effects on the adoption of EHR in this country. Join us for this informative and topical discussion of the HITECH Act, and how it relates to you as an individual and an internal auditor.

The meeting will take place at the VisTaTech Conference Center at Schoolcraft College in Livonia. To register, please click the following link [December Chapter Meeting Registration](http://www.theiia.org/iia-training/) or for group registration, please contact the Chapter Administrator at 1-866-895-1851 or at ChapterAdmin@detroitiia.org.

JANUARY DETROIT CHAPTER MEETING
Tuesday, January 12, 4:00 – 7:30 PM

The January Chapter Meeting will take place at the VisTaTech Conference Center at Schoolcraft College in Livonia. Our esteemed speakers will discuss IFRS implementaion in the U.S. and the impact it will have on audit. The Chapter will also honor members who were certified during Q3 2009. Registration details* will be communicated at a later date. Stay tuned to the [Chapter Website](http://www.theiia.org/iia-training/) and look for Chapter emails for more information!

*Cost for Chapter Meetings: $35 Members; $45 Non-Members; $20 Students & Retirees. Additional $5 fee will be levied for attendees who do not pre-register by Noon on Thursday, December 3, 2009.

An Annual Calendar of Chapter Events can be viewed at the following link: [http://www.detroitiia.org/Events.htm](http://www.detroitiia.org/Events.htm)
Did you know...

The Detroit Chapter earns one CAP point per two hours of volunteer service with Junior Achievement.

Please see the table below for local opportunities to volunteer to at the Rock Financial JA Finance Park, located at 577 E. Larned St., Detroit, MI.

Members can register their time and earn points by completing the JA CAP Worksheet and submitting the completed form to PR@theiia.org.

### Total Points Earned as of 11/25/09...
727.29

Point Total as of 11/30/08............... 844.22

### CAP Achievement Levels:
- **BRONZE**.......................... 685
- **SILVER**............................ 1060
- **GOLD**.............................. 1560
- **PLATINUM**...... Ten Years of Gold Status

Detroit’s 2008/2009 Point Total........... 2191

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**Rock Financial JA Finance Park December Programs**

<table>
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<tr>
<th>School</th>
<th>Grade Level</th>
<th>Date / Time</th>
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<td>Chandler Park Academy</td>
<td>Middle School</td>
<td>December 7 / 8:30 a.m. - 1:30 p.m.</td>
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</tr>
<tr>
<td>White Elementary</td>
<td>Middle School</td>
<td>December 14 / 8:30 a.m. - 1:30 p.m.</td>
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<tr>
<td>Tomlinson School</td>
<td>Middle School</td>
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<td>Middle School</td>
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<td>Detroit International</td>
<td>Middle School</td>
<td>December 17 / 8:30 a.m. - 1:30 p.m.</td>
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**Help the Chapter earn CAP points!**

Please let us know by sending information regarding your recent internal auditing articles, speaking engagements, or any other CAP activities to CAP Committee Chair Marty Wood. Marty can be reached at martin.wood@flingrp.com or at 734-233-7849.
ANNOUNCEMENTS

WESTERN MICHIGAN CHAPTER IIA WINTER SEMINAR
AUDITING THE MANUFACTURING PROCESS
DECEMBER 7 - 9, 2009

The Western Michigan Chapter of the IIA is holding its Winter Seminar, entitled “Auditing the Manufacturing Process”, on December 7-9, 2009. The event will be held at the Alticor Learning Center of Amway Global’s headquarters in Ada, MI. The seminar will discuss how to audit in a manufacturing environment and will cover production planning and control, materials management, inventory valuation, regulatory issues and much more. The three-day seminar earns participants 22 CPE hours and is presented by Greg Duckert of MIS Training Institute. Breakfast and lunch are provided for all sessions. For more information, please click WMIIA Winter Seminar or contact Adrienne Heidema.

IIA BRIDGE MEMBERSHIP PROGRAM

The Detroit Chapter continues to participate in the IIA’s Bridge Membership Program which provides a one-time, one-year complimentary individual membership to the IIA including online access to Internal Auditor Magazine. The program is designed to provide IIA membership to former members who are recently unemployed. To qualify for Bridge Membership, you must be an active member of The IIA for the past two or more years and actively seeking employment. To take advantage of this opportunity, download the application form and submit a written request certifying you are unemployed and meet the qualifications of the program. All documents, including your current IIA member number, should be sent to membershipdevelopment@theiia.org.

If you have additional questions regarding this program, please e-mail membershipdevelopment@theiia.org.

CIA EXAM REVIEW COURSE
JANUARY - MARCH 2010

Eastern Michigan University, in cooperation with the IIA, has developed a CIA Exam Review Course featuring the IIA’s new CIA Learning System. This comprehensive program is designed primarily for individuals interested in preparing for the Certified Internal Auditor® (CIA®), achieving professional advancement, and building confidence for addressing today’s internal audit challenges. The course offers two sessions for each of the first three parts CIA exam and one session for the fourth part.

The sessions will take place at Eastern Michigan University in Livonia, Michigan and will begin on January 23, 2010 from 8:30 a.m. - 4:30 p.m. Registration must be completed two weeks prior to the beginning of each course. The class fee is $625 for the first three courses and $550 for the fourth course. The fee includes all class materials in the CIA Learning System, Parts 1-4. For more information about how to register please refer to the Chapter Website or contact EMU Continuing Education at (734) 487-0442 or online at www.extended.emich.edu/ppat.

December Chapter Meeting Dinner Menu:

Roast sirloin au jus
Vegetarian cannelloni with tomato coulis
Roasted acorn squash with sweet cream butter and brown sugar
Vegetarian fried rice
Classic caesar salad
Mediterranean pasta salad with feta
Fresh vegetable tray with herbed dipping sauce
Chocolate dream cake
The IIA’s Global Audit Information Network, or GAIN, has developed a short survey to understand the training needs of various audit departments and gauge the interest in certain types of training opportunities.

Michigan’s tough economic climate makes the significance of your money more important than ever. With increasingly limited budgets, organizations seek more value in their learning investments and more impact from the training they receive.

The survey takes approximately 10-15 minutes to complete and, as the IIA understands your time is valuable, you will be entered into a drawing for a two-day training seminar, worth US $1395.00.

The survey closes on Friday, Dec. 11. You can access this survey by clicking on this link (GAIN Survey) or by accessing The IIA website.

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**Do You Have Something To Share With Local Members?**

Advertise in the IIA Detroit Chapter’s *Monthly Reporter!*

The Monthly Reporter has just the right space to publicize your message to Detroit’s leading professionals.

- Reasonable Pricing for High-Quality Ad Space
- Extremely Targeted Audience
- Reach Out to Local Members

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<th>Ad Size</th>
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Contact us at chapteradmin@detroitiia.org or 866-895-1851 (toll-free) to discuss advertising opportunities.
MEETING MINUTES

Tuesday, November 10, 2009

The Chapter welcomed back two esteemed presenters to our November Chapter Meeting. The topic of the evening’s presentations was Business Ethics. The discussion focused on the ethical decisions made in the modern business environment. The presenters reminded the audience that, now more than ever, businesses are being held accountable for the decisions they make, which must be environmentally, socially, and economically responsible.

Our first presenter, Robert Biskup, is a Director of Forensic & Dispute Services in Deloitte Financial Advisory Services LLP. Mr. Biskup established the Forensic & Dispute Services division when he joined Deloitte in October 2008, after becoming the first Chief Compliance Officer at Ford Motor Company. He used this recent career change to show his desire to grasp an opportunity for responsibility in today’s business environment, even in the face of economic turmoil. Mr. Biskup noted that, while ethical factors have influenced business decisions for years, today’s companies need to be even more conscious of the full impact of their decisions. Increased media coverage and speculation have accelerated the speed at which public opinion is shaped, legislation is formed, and common practice is accepted. “Ethics” he said, quoting Supreme Court Judge Potter Stewart, “is knowing the difference between what you have a right to do and what is right to do.” This quote is especially fitting for modern companies who have the assets and capabilities to achieve most every goal they set out to accomplish. CEO’s must determine the right course of action for not only their company, but they must consider the effect that course will have on external parties as well. Mr. Biskup pointed out that most companies, less than half according to a recent Compliance Week survey, do not utilize their Internal Audit staff for ethics related matters. In closing, Mr. Biskup offered four suggestions for ethical conduct: know the internal (the business, the culture, the issues); know the external (regulators, media, public relations); be passionate or find something else; and fine tune your ethics radar (ask the right questions).

After dinner, Daniel Saint, Managing Director of Jefferson Wells in Detroit, continued the ethics discussion. Mr. Saint explained the idea of Sustainability and the rise of Corporate Social Responsibility over the last 20 years. As he explained, Sustainability is meeting the needs of today without compromising the ability of future generations to meet their own needs. This idea, developed in the late 1980’s, required a new accounting model called the Triple Bottom Line, which focuses on environmental stewardship and social responsibility, in addition to economic prosperity. To demonstrate how ethical factors influence business decisions, Mr. Saint used a real-world case study, which engaged the audience in an effort to determine the most ethical course of action for an international investment company. Attendees voiced their thoughts about whether or not environmental, regulatory, and social factors should be considered in this hypothetical scenario. As Mr. Saint explained, this exercise incorporated three of four of Carroll’s Four Responsibilities, which are ethical, economical, legal and discretionary. Of these four factors, business must do one, has to do one, should do one, and can do one. Mr. Saint offered his answers to which responsibility must be done and which can be done and noted that his belief did not align with the school of thought currently published in business ethics textbooks. Having extensive experience in business and academics, Mr. Saint suggested that university curricula, regarding business ethics, need to be adjusted before corporate regulations can be effective.
The Detroit Chapters of the IIA and ISACA are proud to co-sponsor the 11th Annual Spring Conference. Each year, the Seminar Committee spends a considerable amount of time planning a comprehensive series of course offerings for our members. Our reward comes from seeing a lot of members in attendance and hearing their positive feedback. The 2010 event is no exception.

A number of classes sell out each year. Don’t miss out on the opportunity to network with your peers, enhance your skills, and learn about new products / services out in the marketplace! With your support, we can achieve our goal of providing a local, world-class conference tailored to meet your needs without incurring travel costs. We look forward to seeing you at the Spring Conference.

The Spring Conference returns to the University of Michigan, Dearborn Fairlane Center on March 8-10, 2010. For course offerings, directions, and registration information, please click Spring Conference Registration.

MEMBER RECOGNITIONS

NEW CHAPTER MEMBERS

Atef Audeif
Gregory Bunn
Yin-An Chen
Danusia Coumans
Tiffany Deloney
Christina Gall
Genevieve Gates
Samuel Gorton
Michael Gray
Matt Hemmie
Keith Hunter
Ashley Ireland
Timothy Jordan
Lindsey Keele
Michael Klar
Augustina Klomega
Kun Lin
Gino Mangino
Brandon Naimola
Susan Orge
Brooke Ratliff
Connie Schaffer
Megan Smale
Tatiane Kaufmann Tenfen
Erin Terrien
Tianyi Wang
Ekkehard Wende
Kristin Zantop
Susan Zantop
Xiaofei Zhang