As Auditors, the Certified Internal Auditor designation is the professional standard for which we strive to obtain and the only globally accepted designation of our profession. One of the newest members of our Chapter to attain this elite status is Marshall Overlander. Marshall obtained his CIA designation over the summer and was recognized at the September Chapter Meeting for his accomplishment. Let’s take some time to get to know one of our newest CIA’s.

**Monthly Reporter:** As a Senior Auditor at George Johnson and Company CPA, what responsibilities are you accountable for? What are your job functions as it relates to auditing?

**Marshall Overlander:** As a Senior Accountant, I ensure our clients’ financial statements meet regulatory and business requirements, as well as help clients to improve business performance by applying industry and functional skills. I am responsible for preparing financial statements with disclosures, reviewing and analyzing client internal controls, preparing audit programs, time budgets, and management letters and finally I am responsible for identifying and resolving problem areas and client issues and proposing solutions to managers and partners.

**MR:** What is your education background and work experience in the field?

**MO:** As far as education goes, I have my BA in History, obtained from the University of Michigan Ann Arbor, an MSA and an MBA in Management, both obtained from Wayne State University in Detroit, MI. I have worked with Daimler Chrysler as an Internal Auditor, with Ernst & Young holding various staff and senior positions, with General Motors as a Senior Auditor and finally with George Johnson and Company CPA as a Senior Auditor.
Dear Colleagues,

The Detroit Chapter is moving full steam ahead with quality professional education and networking opportunities. The October Chapter Meeting was very well received. Members provided positive feedback regarding the panel discussion on “How Audit Departments Are Doing More with Less.” I would like to thank all of the panel members for their participation. This very practical discussion seemed to hit the mark with many of you.

We also recognized a number of individuals who obtained their CIA certification over the summer months. Congratulations again on a great accomplishment. Our recent seminars on Investigative Interviewing Skills and ACL Training were both very well attended. We also offered a CIA Review Course instructed by Dr. Robert Okopny. A second CIA review course will be available beginning January 2010 at the EMU Livonia location utilizing the New CIA Learning System. I would like to thank our Program Chair, Pamela Bishop, and the Program Committee, for the great job they have done to present high-quality programs for our members.

The IIA has launched its annual membership program. The new “Recruit-A-Colleague” program focus is on a continuous cycle of recruitment and reward for both individual members and chapters. IIA members who recruit ten or more new members in one 12-month period will receive their next membership renewal on a complimentary basis. The new member is offered a one-time membership rate of $115 and the application fee is waived. The Chapter with the highest recruitment percentage can receive a feature in the IIA Insight and LeadersLink as well as a speaking engagement from an IIA representative. You can find further information at www.theiia.org.

Join us at our next monthly chapter meeting or upcoming seminars or events. Plan now to attend the Spring Conference in March 2010. I look forward to seeing you all there.

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:

- Las Vegas Seminars
  November 3-6, 2009
  Las Vegas, NV
- Assessing Your Organization’s Risk Management Process
  November 6-7, 2009
  Scottsdale, AZ
- Vision University: The New CAE
  November 9-12, 2009
  Scottsdale, AZ
- San Francisco Seminars
  November 10-13, 2009
  San Francisco, CA
- 2009 Governance Summit
  December 9-10, 2009
  Nashville, TN

WEB-BASED TRAINING:

- Operational Auditing: An Introduction
  Starts November 2, 2009
- Assessing the Effectiveness of Compliance & Ethic Programs
  November 5, 2009
- Construction Auditing
  November 12, 2009
- Value-added Business Controls: The Right Way to Manage Risk
  November 16, 18, 20, 23, 25 and 27, 2009
- Spreadsheet Management Strategy: Adding Value While Improving Controls
  November 19, 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.

UPCOMING CHAPTER EVENTS

NOVEMBER DETROIT CHAPTER MEETING
Tuesday, November 10, 4:00 – 7:30 PM

Ethics is an important subject driving modern consumer and capital markets. These interactive presentations will provide a decision-oriented overview of ethical behavior and thinking in modern business organizations. The objective is to generate a dialogue into ethics and related business law in society and in the firm, and the various factors that influence ethical decision-making. Business ethics, including corporate governance and corporate social responsibility, are the hot topics in the boardrooms today. They are also the source of criticism of business education, especially MBA programs. Our speakers will discuss situational ethics and developing our own personal ethical decision making guide, as well as corporate governance and sustainability.

Dr. Daniel K. Saint (Dan) is the Managing Director of Jefferson Wells in Detroit, leading the Great Lakes practice with over 275 client service professionals and $35 million in revenues. Prior to Jefferson Wells, Dan was a partner at Deloitte and Touche where he led the corporate governance practice called Strategic Risk and Control Consulting. He has served on the faculties of Wayne State University and Lawrence Technological University where he has taught business ethics, organizational behavior and other management subjects for over 15 years. He has over 25 years of experience in finance and accounting, operations and organizational development.

Robert Biskup is a Director of Forensic & Dispute Services in Deloitte Financial Advisory Services LLP and joined the firm in October 2008. Prior to joining Deloitte, Rob was an assistant general counsel, assistant secretary, and the chief compliance officer at Ford Motor Company where he had global responsibility for the company’s compliance programs including ethics. He has extensive experience in corporate governance and sustainability matters, including board and management oversight of compliance. Prior to Ford, Rob practiced law with the international law firm of Sidley Austin LLP in Chicago.

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

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

The December Chapter Meeting will be a joint meeting with ISACA and will take place at the VisTaTech Conference Center at Schoolcraft College in Livonia. The topic of discussion will be Ethical Hacking. Guest speakers and registration details* will be communicated at a later date. Stay tuned to the [Chapter Website](#) and look for Chapter emails for more information!

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. The discussion topic and registration details* will be communicated at a later date. Stay tuned to the [Chapter Website](#) 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, November 5, 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. Members can register their time and earn points by completing the JA CAP Worksheet and submitting the completed form to PR@theiia.org.

The Detroit Chapter earns ten points for organizing a Junior Achievement Involvement Meeting. Plus, the Detroit Chapter can earn points on the meeting for member attendance and organizing a social event!

The Detroit Chapter earns five points for each new certifications received by chapter members. In addition, members can earn points every time they earn a new certification!

The Detroit Chapter earns ten points for each member serving on an international committee. Our Chapter currently has four members who serve on an international committee! Douglas Jay Anderson, Mary Christine Dobrovich, Bonnie Corson Glasier and Sajay Rai undoubtedly give our Chapter a good name throughout their respective committees.

The Detroit Chapter earns CAP points for keeping track of CAP points! Each month the Chapter reports their points and earns five points for doing so.

The Detroit Chapter earns two points for each member who participates in an IIA/IAEP student chapter event. So keep an eye out for upcoming student events at EMU, WSU or any other local universities.

The Detroit Chapter earns one point for every $100 donated to the Detroit IIA Scholarship Endowment Fund.

The Detroit Chapter earns ten points for actively market and promoting the IIA’s CIA Review Course at local colleges or universities.

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 Commitee Chair Marty Wood. Marty can be reached at martin.wood@flingrp.com or at 734-233-7849.
EMU STUDENTS ATTEND IAEI CONFERENCE
OCTOBER 2009

The IIA’s Internal Audit Educational Partnership (IAEP) program had its third Annual Internal Audit Educational Leadership Conference in Dallas. The event was held early October and was hosted by the Internal Audit Academic Achievement Fund (IAAAF), Dallas Chapter of the IIA, and University of Texas at Dallas. The IAAAF funds one faculty member and two students from each Center or Partnership-designated school to participate annually; Eastern Michigan University (EMU) sent Dr. Bob Okopny and four students to the conference. The EMU students each contributed so that four students could attend this year.

The following EMU IIA Student Chapter Officers attended; Sheila Li (President), Patrick Elliott (VP, Community Service), Vanessa Frankowski (VP, Finance) and Sunny Ning Sun (VP, Programs). Over seventy students and twenty-five faculty members attended from the US, China, Italy, Lebanon, Netherlands, South Africa, Thailand, and United Kingdom. Primary supporters of the conference included Deloitte and Touche, KPMG and previous donations from chapters such as the Detroit Chapter. The aim of the conference is to develop future internal audit leaders through a series of panels, case studies, student presentations and networking events, provide a forum for educators to share ideas for program development with each other and practitioners, and interact with IIA leadership to enhance the effectiveness of the Academic Relations function. The event was demanding in its time requirements, but also fun and an excellent opportunity to network.

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 course.

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.

November Chapter Meeting Dinner Menu:
Stewed beef tips with caramelized onions in a Burgundy jus
Vegetarian Lasagna
Honey glazed carrots
Rice pilaf with diced aromatics
Waldorf Salad
Tomato, basil and mozzarella salad
Spinach salad with bacon, red onion and eggs
Cheesecake with fruit garnish
Continued from Page 1

MR: What types of audits do you currently work on?
MO: I work on 5 major audits which include: pension plans (defined benefit plans and defined contribution 401(k) plans), profit sharing and employee stock ownership plans, health & welfare benefit plans (medical, disability, life insurance, other fringe benefits) and trusts (master trusts, voluntary employee benefit associations). I also contribute to the tax preparation of the plans such as annual return/ report of employee benefit plans (Form 5500). Additionally, I work on multiple consultation and preparation procedures for non-profit organizations and foundation.

MR: What made you decide to pursue the CIA designation? How does the designation help you in your auditing?
MO: I honestly figured that it couldn’t hurt to have it. In addition, while working at Daimler Chrysler, many Internal Auditors had the designation and I found that information that was provided to them by the IIA to be helpful and insightful. In my professional life, having the certification is helpful as it gives me some creditability when it comes to discussion auditing from an internal auditors’ perspective as opposed to that of an external auditor.

MR: Have any of the study topics in the CIA prep course helped you with your audits?
MO: In studying for the CIA, I utilized both EXAM MATRIX and the IIA Prep course. As the topics covered by the exam were broad, many areas covered while studying for the exam are useful in my everyday audit life.

MR: How did you become involved with the Detroit IIA? Does your organization encourage you to look to professional organizations for field knowledge/ training?
MO: Yes, my organization encourages its associates to take part in professional organizations. This support includes providing support for association fees, time off, and test expenses. If associates note topics of interest that they believe would help other associates, we are encouraged to convey it to HR and then it is incorporated into our next training session.

MR: When you are not working, what are a few things that you like to do in your spare time?
MO: This question must be a joke from one auditor to another! In my free time, I like to take part in outdoor activities such as hiking, biking and working out.

The Monthly Reporter would like to take this opportunity to thank Marshall Overlander for taking time out of his busy audit life to provide insight into the benefits of CIA certification as well as his professional and personal life. Congratulations on achieving your CIA designation!

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Do You Have Something To Say?
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Contact us at chapteradmin@detroitiia.org or 866-895-1851 (toll-free) to discuss advertising opportunities.
The October Chapter Meeting brought together a panel of our Chapter’s finest as well as prominent members of the Metro Detroit audit community to address how various audit departments are ‘doing more with less’ in a difficult economy. The esteemed panel consisted of Chapter President Sharon Gipson, Chapter Treasurer Pam Weipert, Asst. V.P. of Audit at WSU Carolyn Hafner, 2nd Chapter Vice President Dan Wiechec and Asst. Dir. of IA at Greektown Casino-Hotel Karen Muglia and was moderated by Chapter Board Member Mark Savitskie.

The panel offered their suggestions and best practices in areas such as Audit Reports and Audit Ratings, Electronic Workpaper Tools (EWT), and the role of the Audit Committee. Since doing more with less is all about efficiency in execution, the panel discussed techniques to shorten audit reporting such as a concurrent review of reports and an EWT that will generate audit reports. Another interesting discussion centered on how the current economic conditions have affected risk assessment considerations, particularly in changing markets such as the automotive and health insurance industries. The panel noted that in such economic conditions it is more important than ever to focus on the right risks and only perform audit work that truly adds value for the time devoted. A key to focusing on the right risks is aligning the Audit Plan with the strategic vision and goals of the company. Furthermore, the panel suggested that, where possible, audit departments should try to leverage the work of “audit-type groups” such as compliance or corporate SOX departments. The role of the Audit Committee was also addresses as the audience inquired how Audit can prepare the Audit Committee for their tenure. Most panelists agreed that a formal training session is extremely beneficial to educate the Audit Committee and acclimate them to their new responsibilities. The panelists who had developed a training platform experienced a more engaged and passionate Audit Committee who were devoted to improving the internal control environment.

The Detroit Chapter was well represented at the Eastern Michigan Career Day on October 2, 2009. Chapter Programming Chair Pam Bishop (second from the right) and Chapter Secretary Mike Ross (far right) are pictured here with State of Michigan Director of Audit Doug Ringler (far left) and EMU Accounting & Finance Dept. Member Ed Etter, PhD.

Each year an average of 600 students and alumni attend the career day which is an excellent atmosphere to meet prospective interns and full-time employees. The EMU Career Day is a great way for the Detroit Chapter to reach out to student who are interested in audit or who may not yet know what an auditor does.

Thanks again to Pam and Mike for representing the Detroit Chapter.
The Detroit Chapters of the IIA and ISACA are proud to co-sponsor the 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 University of Michigan, Dearborn Fairlane Center on March 8-10, 2010. Stay tuned to the Chapter Website and the Monthly Reporter for further information about the courses to be offered.

**MEMBER RECOGNITIONS**

**NEW CHAPTER MEMBERS**

- Brian Brodsky
- Ryan Brown
- Danyl Christenberry
- Rosalie Dennis
- Le Do
- Thomas Dunn
- Patrick Elliott
- John Erb
- Meng Ge
- Sarah Gerstenberger
- La-Tasha Giddens
- Arthur Gluzman
- Christine Heftner
- Mark Hewitt
- Beth Horvath
- Jerry Johnson
- Pei-Ju Kao
- Marlon Jones
- Sheila Li
- John Marzolf
- Mark McCourt
- Anna McDonald
- Brian Mitchell
- Charlene Myers
- Tapiwa Nedziwe
- Cameron Norris
- Nicholas Pilon
- Tadarious Rachal
- Arlene Roberts
- Michele Robinson
- Allie Ruben
- Keith Sarkozi
- Brian Singh
- Marie Southworth
- Ning Sun
- Lenise Tolbert
- Melanie Walker
- Leigh Wilson
- Ying Zhao