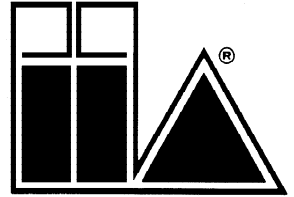


The Audit Standard



The Institute of Internal Auditors, Inc.

Dallas Chapter

November, 1999

THE PRESIDENT'S MESSAGE

November ushers in both the delights and the stresses of the holiday season. We are offering a delightful and helpful solution for the stress when Austin Davis brings our luncheon program "Corporate Travel Security" and the afternoon seminar "Laughing at the Face of Danger and Stress Management" on **TUESDAY**, November 16th. Mr. Davis has been a professional comedian and corporate trainer for over 15 years. He was the Houston chapter's highest rated speaker last year, and as a current police trainer and former commissioned police officer he is billed as "America's Most *Dangerous* Comedian". It isn't often that we are entertained with such practical information!



We are also fortunate to have back to back pre meetings led by Penny Laughlin Chapman at 8:30 a.m. on "Empowerment" and Richard Evarts at 10:30 a.m. on "Conflict Resolution." Additionally, we welcome the return of Linda Collins to present a morning seminar on "Forensic Documentation & Handwriting Analysis."

Join me in wearing red to celebrate CIA Month when we recognize the new CIAs. Please be aware that the November meeting is on a **Tuesday** to avoid conflicting with the CIA exam dates and the holidays; consequently our **reservation deadline will be noon on Wednesday, November 10.**

If you are not a Certified Internal Auditor and are not currently registered to take the exam, consider registering for the examination this 25th anniversary year of the CIA. Professionals earning the Certified Internal Auditor designation through the May 2000 examination will receive specially designed certificates to commemorate the 25th anniversary of the CIA. Remember if you already hold a certificate as a CBA, CISA, CMA, CPA, CTA, or CTCP you can receive professional recognition credit for Part IV of the CIA exam. If you are already a CIA, accept our congratulations and consider volunteering to proctor one of the parts of the CIA exam.

Please read the Special Information box on page 6 for nominations, the Code of Ethics, and Chief Audit Executives. Remember to wear red and celebrate with the new CIAs! Join the fun as we laugh together with Austin Davis on Tuesday, November 16th.

Corinne Bryan
President

November Meeting

"Corporate Travel Security" Austin Davis, Davis Seminars

Date:

Tuesday, November 16, 1999

Location:

CityPlace Conference Center
Southeast Corner of Central
Expressway & Haskell Avenue, **42nd Floor**

Time:

- | | |
|-------|---|
| 9:30 | Pre Meetings
"Empowerment"
Speaker: Penny Laughlin Chapman,
JCPenney |
| 10:30 | "Conflict Resolution"
Speaker: Richard Evarts, Settlement
Consultants |
| 11:30 | Lunch Registration |
| 12:00 | Lunch Presentation
"Corporate Travel Security"
Austin Davis, Davis Seminars |
| 1:30 | No Post Meeting
See seminar schedule on Page 2 |

Reservations

Preferred Method

The best method to make your reservations is via the website at www.dallasjia.org.

Secondary Method

An optional method is to use the telephone, fax, or email. However, a \$2 phone/fax/email fee will be assessed to each reservation.

Contacts

Sharon Beard

e-mail: sbear2@jcpenny.com

Lori Cannafax

e-mail: lcann3@jcpenny.com

Phone Reservations: 972.431.DIIA or 972.431.3442

Fax Reservations: 972.431.7195

Luncheon Fees:

- | | |
|----------------------|------|
| Members: | \$23 |
| Non-Members: | \$30 |
| Students: | \$15 |
| Phone/Fax Fee/Email: | \$ 2 |

Reservations must be received by noon on Wednesday, November 10 or a \$7 late fee will be charged.

1999-2000 Officers

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Lynn Hays 214.812.4915

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Rhonda McClinton, CIA 214.999.2561

Nominations

Vickie Lyng, CIA,CPA 214.969.9733

Pre/Post Meetings

Magdalena M. Kovats 214.777.7426

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Ruth Burton 972.652.5240

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Lori Cannafax 972.431.7155

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Pamela Soliz, CPA 214.754.5084

Social

Jack Evans 972.341.4143

Speakers Bureau

Dace Ward 972.605.6128

Strategic Planning

Anna Nicodemus, CIA,CPA, CFE 972.605.3590

Lunch Program

Austin Davis has been a professional comedian and Comedy Corporate Trainer for over 15 years. As a comedian, Austin Davis has opened for acts as diverse as Jay Leno and Wayne Newton. Austin first mixed laughter and learning in 1984 when he invented and developed the concept of Comedy Defensive Driving in Texas. Since 1989, Austin has focused on Personal Protection/Crime Prevention. Austin received the highest ratings by the Houston IIA Chapter during the 1998-99 Chapter year.



Austin's accomplishments include the following:

- Former Commissioned Police Officer
- Current Police Trainer
- Certified Police Chemical Restraint Instructor
- Certified Crime Prevention Inspector
- Senior Consultant, Citizens Against Crime (1989-1994)
- Twice named National Top Crime Prevention Speaker by Citizens Against Crime (1992, 1994)
- Developer of the video tape, "Apartment Security: A Blueprint for Personal Protection" in use in almost 100,000 apartments across the U.S.
- Appeared on many national and local TV and Radio shows including Donahue and City Under Siege
- Currently featured on Law Enforcement Television Network in his own five-part police training series

November 16 Seminar Schedule

8:15 - 11:45	Forensic Documentation & Handwriting Analysis Linda Collins, Advanced Document Analysis
1:45 - 4:30	Laughing in the Face of Danger and Managing Stress Austin Davis, Davis Seminars

The Audit Standard communicates upcoming events, meeting dates, and IIA information to the Dallas Chapter members. We are open to any ideas or information you want to share. If you want to have your information input into the newsletter, please contact Rhonda McClinton at 214-999-2561 or email her at rhonda.mcclinton@us.pwcglobal.com.

Meeting Dates

December 15
January 20
February 24
March 16
April 27
May 25

Newsletter Submission Deadline

November 16
December 16
January 21
February 18
March 24
April 28

“Forensic Documentation & Handwriting Analysis”
Linda Collins - Forensic Document and Handwriting Examiner

Description: Get familiar with the signs of forgery in a suspect document; the methods of forgery or disguise, and levels of opinions in making a determination. Also, how to photograph a document for examination when the original cannot be released for examination.

The class can cover any of the following topics, but due to limited time please let us know from the following list which needs are most pressing. Record your choices on the registration form below. The topics are: signs of forgery, disguised handwriting; transferred signatures (e.g. light box, scanner, etc); document photography and other instruments used by the document examiner; forged signatures; known writing for comparison; levels of opinions; initial exam protocol; verbal and written reports; and court testimony.

Presenter: Linda Collins is a Board Certified Forensic Document Examiner, certified by the National Association of Document Examiners, and the National Questioned Document Association. Additionally, Linda holds certificates from the American Institute of Applied Science for completion of the I.A.S. Forensic Science Program Questioned Document and Police Photography.

Linda is court-qualified, having testified in court and by deposition in numerous cases involving questioned signatures, forged signatures, altered typewritten documents, and many other questioned document cases. In her capacity as a forensic document examiner, she has testified in Probate, Bankruptcy, State, and Federal courts. In May, 1998, Linda was elected to serve as a Director on the Board of the Dallas/Ft Worth Chapter of the Association of Certified Fraud Examiners. Linda is also an Associate Member of the American Bar Association which is dedicated to the advancement of the administration of justice and service to the legal profession and the public.

Date/Time: November 16, 1999 from 8:15 A.M. to 11:45 A.M. Registration begins at 8:00 A.M.

Location: CityPlace Conference Center, 2711 Haskell (Southeast corner of Central Expressway and Haskell)

Fees: IIA Members \$50; Nonmembers \$75

CPE Credit: 4 Hours

Deadline: November 10, 1999

Contact: Jeff Seutter
Jeffrey_Seutter@afcc.com
Phone: 972.652.4373
Fax: 972.652.4393
Register via the website at www.dallasiaa.org

Registration Form for “Forensic Documentation & Handwriting Analysis

Name: _____

Company: _____

Address: _____

Telephone Number: _____

IIA Member Yes IIA Member # _____ No

What Topics Would You Like to See Covered? Please respond ASAP to help ensure coverage. _____

Please make your check payable to IIA Dallas Chapter. Remit your payment and registration form to the attention of: Jeff Seutter, The Associates, PO Box 660237, Dallas, TX, 75266-0237.

Reservation Fax Sheet

IIA Transmittal Form

Page 1 of 1

To: Sharon Beard/Lori Cannafax
Fax #: 972.431.7195
Re: IIA Reservations

First Pre Meeting at 9:30 a.m.

Second Pre Meeting at 10:30 a.m.

Luncheon Meeting at 12:00 noon

Luncheon Fees

Members: \$23
Late Reservations for Members,
Non-Members, and walk-ins: \$30
Students: \$15
Additional fee for phone/fax \$ 2

Company: _____

Contact Person: _____

Phone: _____

Fax: _____

E-mail: _____

Meeting Date: Tuesday, November 16, 1999

Name	Certification(s)	9:30 Pre	10:30 Pre	Lunch	Member (Yes/No)

Reservations must be received by noon on Wednesday, November 10.
Any reservations received after this will be assessed a \$7 late fee.

“Laughing At The Face Of Danger” & “Managing Stress”
Austin Davis, Davis Seminars

Description: *Laughing At The Face of Danger* - Stand up comedy combined with street proven crime prevention/personal protection. The funniest way to learn personal safety. Laugh and learn to be safer in our home, work, car, public places, truth about weapons, use of force and much, much more!

Stress Management - Who knows more about stress than a police officer, professional speaker and stand-up comedian? Laugh and learn how to slay those tension filled dragons of modern life. Learn the simple techniques that will help you put your life back in balance, into proper perspective, and put you back in control every time.

Presenter: Austin Davis has been a professional comedian and Comedy Corporate Trainer for over 15 years. As a comedian, Austin Davis has opened for acts as diverse as Jay Leno and Wayne Newton. Austin first mixed laughter and learning in 1984 when he invented and developed the concept of Comedy Defensive Driving in Texas. Since 1989, Austin has focused on Personal Protection/Crime Prevention. Austin received the highest ratings by the Houston, Texas IIA Chapter during the 1998-99 Chapter year. You can also find out more information on Austin Davis at www.davisseminars.com

Date & Time: November 16, 1999 from 1:45 PM to 4:30 PM. Registration will begin at 1:30 PM.

Fees: IIA Members \$40 for registrations on or before November 10, 1999.
\$50 For Registrations after November 10, 1999
Nonmembers \$60 for registrations on or before November 10, 1999
\$70 For Registrations after November 10, 1999.

CPE Credit: 3 Hours

Contact: Jeff Seutter
Jeffrey_Seutter@afcc.com
Phone: 972.652.4373
Fax: 972.652.4393
Register via the website at www.dallasiaa.org

Registration Form for “Laughing at the Face of Danger and Managing Stress”

Name: _____

Company: _____

Address: _____

Telephone Number: _____

IIA Member Yes _____ IIA Member # _____ No _____

Please make your check payable to IIA Dallas Chapter. Remit your payment and registration form to the attention of: Jeff Seutter, The Associates, PO Box 660237, Dallas, TX, 75266-0237.

W. Richard Evarts Speaks on Conflict Resolution

When Richard Evarts pioneered mediation in the United States in 1976, the legal community was nearly unanimous in its opposition to the process. As the founder of the Center for Dispute Resolution (now CDR Associates in Boulder, Colorado) in Denver, Mr. Evarts and his colleagues struggled to establish the process as a credible alternative to the Court. His efforts culminated in a project that was funded by the Law Enforcement Assistance Administration and the Office of the Lieutenant Governor of the State of Colorado. It helped establish a legislative recognition that unresolved private disputes often lead to public costs. He then worked for the Federal Mediation and Conciliation Service as a mediator of age discrimination complaints.

Mr. Evarts went on to become the founding Executive Director of the Dispute Mediation Service of Dallas. He also worked for the US Department of Justice as a Conciliator in conflicts between white supremacist organizations and their opponents. In late 1985 Evarts founded Settlement Consultants, the first Texas for-profit Corporation specializing in conflict management, containment, control and resolution. This firm now offers training in mediation, arbitration and negotiation and has affiliated colleagues throughout the US and Canada.

Now entering his 24th year in conflict management, Mr. Evarts is the author of many articles on dispute resolution, one book (*Winning Through Accommodation*) and one book now in progress. He has mediated 3,000 cases and has arbitrated 400 cases. He teaches mediation, arbitration and negotiation. He has spoken on these same topics throughout the USA, Canada, and the Pacific Rim.

Penny R. (Laughlin) Chapman Speaks About Empowerment

Penny (Laughlin) Chapman is currently the Manager of Learning and Self-Development for the Finance Division of the JCPenney Company in Dallas, Texas. Prior to this Penny worked with budgeting and administration in Information Systems and with auditing and training in the Internal Audit Division of the JCPenney Company.

Penny received her Bachelor of Science degree in Accounting from Kansas State University. She is a Certified Internal Auditor and a Certified Public Accountant. She is a member of the Institute of Internal Auditors (IIA) and the Texas Society of Certified Public Accountants (TSCPA), and a Board Member of the Dallas Chapter of the TSCPA.

Penny owns a consulting and communication business, is a Distinguished Faculty Member of the IIA and is also a popular public speaker.

Special Information

Nominations for IIA International Committees will be made at the November meeting of the Board of Governors. If you would like to nominate or be considered for nomination to an International Committee, contact an Officer or a member of the Board of Governors.

Two new and important topics from The IIA are available on www.theiia.org, but you can access them directly from our Chapter's web site under the "New from the IIA" section. One is the exposure draft for the new Code of Ethics which is proposed to cover all internal auditing professionals not just CIAs and members of IIA. Please review the exposure draft and give us your feedback. The second topic has information on the IIA's new membership section: CAE Services Program for Chief Audit Executives.

Employment Committee

Looking for a career change or companies seeking employees? Let the Dallas IIA Employment Committee help you. Individuals seeking positions can send an updated resume to:

Greg Dubis, JCPenney Company, P.O. Box 10001, Dallas, TX 75301-4321
Tel #: 972.431.7121, Fax #: 972.431.7195
E-mail: gdubis@jcpenney.com



Resumes will be kept on file and forwarded to Companies and Recruiters seeking to fill positions. This service is offered to members at no charge. Any Company desiring to advertise a job opening in this Newsletter or on the Chapter's website may do so for a small fee. Please contact Barry Tillman at 972.209.9810.

IIA Research Foundation

The following Research Foundation projects have expected completion dates in 1999:

- Enterprise Data Warehousing/Data Mining
- Independence and Objectivity: The Intricate Responsibility of the Internal Auditor
- Reengineering the Internal Audit Process
- The Internet Effect and Business Controls
- The Role of Internal Auditing in Corporate Governance

Dave Hallo will let us know when they have been published and are available for purchase.

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• Do you have a fraud story that you would like to share with your fellow internal auditors? Have you ever thought about writing an article for publication? If so, send your articles to Pam Mann, Editorial Committee, at pamela.mann@dal.frb.org. The Editorial Committee will submit them to IIA headquarters.
• To encourage participation we will present TWO FREE MOVIE TICKETS TO THE FIRST 5 PEOPLE WHO SUBMIT AN ARTICLE. There will be a drawing from those 5 names for a gift certificate to Chili's.
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Mary Kay Employment Opportunities

MK Holding Corporation, a Company that believes in team spirit and recognizing people for a job well done is offering two Internal Audit positions.

Manager, Internal Audit

The selected individual will manage a team of auditors responsible for examining businesses owned or managed by Mary Kay Holding. Duties include hiring and training new staff, developing and managing a multiyear audit work plan, supervising the audit staff, examining the company's financial and information systems, and providing assistance to our external auditors. Requirements include prior supervisory experience 8+ years of audit experience including a strong background with a national public accounting firm, and excellent written/oral and time management skills. Must possess a strong executive presence and have first class organizational and planning abilities. A Bachelor's degree in Accounting is required, along with a CPA. Travel is required and may approach 40-50% per year. Candidates with an advanced degree and I/S audit experience will be given preferences.

Internal Audit

This professional will be responsible for conducting examinations of company operations, including international subsidiaries in Europe, Asia and South America. These examinations include operational issues, as well as financial aspects of each operation. Additional duties will involve preparing well-organized work papers and making recommendations for improvement in areas of control, efficiency and cost savings. The qualified candidate will have a college degree in Accounting and 3-6 years experience in accounting or auditing. This individual must possess PC proficiency, a background using spreadsheet and word processing applications, and strong oral/written communication and time management skills. Travel requirements will not exceed 30%. Bilingual abilities and a CPA or qualifications to sit for the CPA exam are preferred.


We offer a competitive salary and excellent benefits in a smoke-free environment. Please forward your resume with salary history to: Mary Kay Holding Corp. (indicate position of interest) attn: S. Chavez, 16251 Dallas Parkway, Addison, TX 75001. Fax number: 972.687.1870 or email schavez@richmont.com.

Equal Opportunity Employer, Principals only, please.

Board of Governors

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Kathryn Barton, CIA, CPA, CISA	214.777.3661
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David Brown, CIA	972.308.1337
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Wendy Smith, CIA	972.917.6963
John Webber	972.751.5292
John Wertz	972.391.3220
Wayne Witemeyer, CIA	972.801.2923

Dates To Remember:

- Oct. 28: Murder Mystery Dinner Theatre Evening 
- Nov. 10: Reservation Deadline **(Wednesday)**
- Nov. 16: IIA Meeting **(Tuesday)**
- Nov. 16: December Newsletter Deadline

Special Note:

Do you want your Newsletter sent to a different address? Have you changed your name or obtained a new certification? Please call 407.830.7600, extension 1, or send it via the web site, www.theiia.org/membership to update your records.



The Institute of Internal Auditors

Terry Eaton
Audit Department
Texas Utilities Company
1601 Bryan Street, #44-026
Dallas, TX 75201