

TheIIC INTERNAL CONROLS e-MAGAZINE ***Author(s)/Contributor(s)' Guidelines***

Publisher: The Institute for Internal Controls, Inc. (TheIIC Press Division)

109 Mullen Drive, Suite B, Sicklerville, NJ 08081 USA

Telephone: (856) 982-2410 Website: www.theiic.org

Purpose

TheIIC Internal Controls e-Magazine is published as an online magazine by the Institute for Internal Controls (TheIIC) as a service to its members and others interested in internal controls. Articles published in TheIIC Internal Controls e-Magazine typically cover a variety of topics related to the audit, review and evaluation of internal controls, the monitoring of internal controls, the design and implementation of internal controls, information and network security, management, operational, financial, IT and physical and network access controls, as well as ethics and governance, legislation/regulations issues, etc.

Audience

Articles published in *TheIIC Internal Controls e-Magazine* are directed at a wide range of professionals globally who have an interest in internal controls, including both internal and external auditors, accountants, consultants, fraud examiners/forensic accountants, loss prevention professionals, investigators, law enforcement officials, financial officers, IT personnel including network security professionals, systems designers and programmers, attorney, Data Privacy Officers, and DPOs (Data Protection Officers), and educators. Most readers hold the CICA or CCS certifications.

Queries

All parties interested in authoring or contributing to this publication are encouraged to submit completed articles that have not been published previously by others. It is highly suggested that query letters, outlines, or summaries be submitted to determine the acceptability of any articles. Note that not all articles are accepted for publication.

Style

Material for *TheIIC Internal Controls e-Magazine* should be written in a clear, straightforward style. Though papers by academicians are accepted, *TheIIC Internal Controls e-Magazine* is not an academic journal.

Preference is reserved for articles and columns containing practical principles that our members can apply immediately in their jobs and careers. Articles discussing newly released pronouncements, Auditing Standards, and the like are welcomed. Because the TheIIC is a growing global entity, the best material should be of interest to readers worldwide and should provide insights and internal controls techniques that those readers can apply. It should be noted that many companies are international and therefore U.S. laws and regulations may be applicable to all members.

Author(s)/Contributor(s) should focus on a specific area of internal controls, ethics/governance, auditing, fraud, design, monitoring, etc., as well as the tools and techniques used to perform activities. Articles related to corporate governance, data privacy and data protection controls are also of interest.

Country-specific statutes, references, abbreviations, and jargon should be avoided where possible by replacing them with globally understandable terms. This is especially applicable to government acronyms. When use of such terms is unavoidable, they should be explained to assist readers unfamiliar with those terms.

Author(s)/Contributor(s) should use short sentences and paragraphs, similar to magazine and newspaper styles. Articles may lead off with interesting case examples. The remainder of the text will include either a general discussion or specific details of the subject matter. Other elements will include anecdotes, current facts and figures, and sound approaches. Major points should be supported and adequately analyzed.

Materials rejected by *The IIC Internal Controls e-Magazine* reviewers are often overly broad, inappropriate in tone, written for the wrong audience, too short, inadequately supported or researched, of a promotional/sales nature, or poorly written (English or grammar) that may be difficult for the editorial staff to correct.

Commercialism

Submitted articles should not be linked to proprietary products, services, or procedures. Specific commercial services, products, or organizations should not be written about unless they are necessary to the article, such as a review of internal controls software or a publication. Articles should not promote the Author(s)/Contributor(s)'s firm or product, but should contain practical, transferable concepts backed up with case histories.

Article Preparation

When submitting a draft article that has been approved for publication, the Author(s)/Contributor(s) should provide their full name, academic or professional title, academic degrees, professional credentials, complete address (including e-mail), and telephone and fax numbers. For articles accepted, a photo (head shot) in jpg format will be requested for insert in the article.

Feature articles are normally about 2,000 to 3,000; however, longer articles may be accepted if they can be broken down into two parts, for publication in a subsequent issue. Shorter items, ranging from a couple of paragraphs to 1,200 words, may also be accepted for use in combination with other such pieces, or fillers, particularly if they communicate insightful tips and techniques that are interesting to our readers.

All submissions should be double space and have only one character space between sentences. Fonts should be Times Roman in 12-point type.

Footnotes should be used sparingly, designated numerically in the text, and be placed on a separate page at the end of the manuscript. Footnotes should follow this format:

Books

Full name(s) of Author(s)/Contributor(s) title of book, publisher, city of publisher, year published, page(s) of reference.

Articles

Full name(s) of Author(s)/Contributor(s) title of article, title of periodical, issue date, volume and number, page(s) of article.

When appropriate, references must be included at the end of the article in the Reference Section. Reference format should follow APA or Chicago style. Note that every footnote must be listed in the reference section.

Author(s)/Contributor(s) should suggest titles for their articles. In most cases, the editors will re-word titles to fit style and space constraints.

For articles that reference the Author(s)/Contributor(s)'s employer, the Author(s)/Contributor(s) needs to determine if the article requires review by Author(s)/Contributor(s)'s management. Disclaimers are allowed in articles.

All articles should contain a short **abstract** of several sentences that summarize the article.

All articles should contain four to five **keywords** that can be used for internet search engines.

Graphics

Computer-generated tables, charts, and graphs should be used where possible to help emphasize and clarify points in the article, and to provide graphic interest. Artwork need not be camera-ready. The information in exhibits should be kept as simple and readable as possible.

Tables, charts, and graphs should be cited in the text. Author(s)/Contributor(s) should refer to them as exhibits and number them consecutively. The exhibit should include a brief title as well. For example, “Exhibit 1: Mapping of Process.”

All tables, charts, and graphics that are extracted from another publication must include a notation of the source under the figures and be included in the reference section.

Submission Format

Author(s)/Contributor(s) should e-mail contributions as attachments to ChiefEditor-emag@theiic.org. They should also submit bios, résumés or curriculum vitae with their draft articles.

Review Process

Author(s)/Contributor(s) should allow approximately eight to 16 weeks for the review process. The editors and members of a peer board review many manuscripts submitted to *The Internal Controls Magazine*. Reviewers consider each manuscript on the basis of technical accuracy, usefulness to readers, and timeliness.

If reviewers believe additional clarification or information is needed before the material can be evaluated, an editor will ask the Author(s)/Contributor(s) to make changes before reviewers make a final decision.

If the editor accepts a draft article, the editor will notify the Author(s)/Contributor(s) by letter, telephone, or e-mail. The editor and Author(s)/Contributor(s) then will work closely on preparing the material for publication. The editor will send a final version of the article to the Author(s)/Contributor(s) before the editor designs the magazine issue. Author(s)/Contributor(s) have final review.

Author(s)/Contributor(s) Compensation/CPE Credit Award

TheIIC Internal Controls e-Magazine does not pay Author(s)/Contributor(s) for providing material. However, CPE credit acceptable by TheIIC will be awarded. Numbers of CPE credits awarded will be based on the appropriate number of hours for the research and writing of the article and will be based on the recommendation of the Chairman or the Editor-in-Chief.

Author(s)/Contributor(s) Reprints

Author(s)/Contributor(s) may make reprints at no charge for nonprofit and/or educational purposes. They must place the following copyright permission line on the first page of every copy:

Reprinted with permission from VolumeNo/IssueNo 20XX issue of TheIIC Internal Controls e-Magazine, a publication of the TheIIC Press, a division of The Institute for Internal Controls Inc., Sicklerville, NJ ©20XX.

Author(s)/contributor(s) wishing to reprint articles for use as promotional pieces or for other for-profit purposes must contact the Editor for *TheIIC Internal Controls e-Magazine* at ChiefEditor-emag@theiic.org for written permission to do so.

Publication Scheduling

TheIIC Internal Controls e-Magazine operates on a two- to four-month lead schedule; that is, the staff begins planning an issue approximately four months before the publication date. When combined with the time needed for editing and review, six or more months might elapse from the time material is received until it is published. Other

factors affecting the publication date are the existing backlog of manuscripts already accepted, the subject matter of the material (an article on a similar topic may have appeared recently), or an issue's theme.

Copyright

The Institute for Internal Controls assumes sole copyright of any article published in *TheIIC Internal Controls e-Magazine*. *TheIIC Internal Controls e-Magazine* follows a policy of exclusive publication. Permission of the publisher is required before an article can be copied or reproduced. Requests for reprinting an article must be e-mailed to ICmagazine@theiic.org. (See Author(s)/Contributor(s) Agreement.)

See Author(s) / Contributor(s) Agreement below.

TheIIC Internal Controls e-Magazine *Author(s)/Contributor(s) Agreement*

Title of Article (or topic): _____

Author(s)/Contributor(s): _____

Publication: *TheIIC Internal Controls e-Magazine*

The Institute for Internal Controls, Inc. (hereinafter “TheIIC”), 109 Mullen Drive, Suite B, Sicklerville, NJ 08081, USA, publisher for *TheIIC Internal Controls e-Magazine*, and the undersigned:

_____ (hereinafter “author(s)/contributor(s)”), hereby agree as follows:

1. The author(s)/contributor(s):
 - a. specifically warrants to TheIIC that the above-named article is an original work created by the Author(s)/Contributor(s) and that it does not infringe on the rights of others, including copyrights, and that all source material has been attributed.
 - b. specifically warrants that they have obtained permission and copyright releases for materials quoted, adapted, or otherwise included in the article.
 - c. specifically grants to TheIIC the right to publish the article in any edition of *TheIIC Internal Controls e-Magazine* as selected by the editors and the non-exclusive right to reprint the article, either in whole or in part, in any other TheIIC publication, including promotional pieces. The publishing and reprint rights granted herein include all forms of media, including, but not limited to, print, electronic databases, and Internet/Web site distribution.
 - d. warrants that the article has not been and will not be printed or distributed by any other publisher prior to its publication in *TheIIC Internal Controls e-Magazine*. Either the Author(s)/Contributor(s) or the TheIIC may withdraw the article if it becomes outdated before publication.
2. TheIIC recognizes that the Author(s)/Contributor(s) may grant reprint permission to other publications. The Author(s)/Contributor(s) specifically agrees that if the article is reprinted either individually or as part of any other publication, credit will be given to “*TheIIC Internal Controls e-Magazine* (month/year), a publication of the Institute for Internal Controls Inc., Sicklerville, NJ, © 20XX” as the source of first publication. The Author(s)/Contributor(s) agree to notify TheIIC of all reprints.
3. The Author(s)/Contributor(s) and TheIIC agree that the only consideration for the rights granted to TheIIC is the publication of the article by TheIIC in *TheIIC Internal Controls e-Magazine*. The Author(s)/Contributor(s) and TheIIC agree that all expenses involved in production, publication, and promotion of the article (e.g., e-mail, fax, express delivery, phone, research, etc.) will be borne by the party incurring the expense.
4. In the event the above article is not published by TheIIC or is withdrawn by the Author(s)/Contributor(s) before publication, this agreement becomes null and void.

INSTITUTE for INTERNAL CONTROLS, Inc.	AUTHOR(S)/ CONTRIBUTOR(S)
By: _____	By: _____
Name: Frank Nasuti, Ph.D. or John Kyriazoglou Title: Chairman Editor-in-Chief	Name: _____ Title: _____
Date: _____	Date: _____

***Note: e-signatures are accepted by inserting /es/ before and after your typed name.**