Event Template for CVENT

Seminar /Meeting Name:	Audit Security and Controls in the World of Emerging Technologies-Cybersecurity, Artificial Intelligence/Robotic Processing Analysis and, Blockchain
When	Wednesday, April 21, 2021
Where	Virtual Zoom Seminar

Agenda/Schedule	Course Outline
	
	1. 9:00 - 9:30 Introductions (Helen Brown-Liburd)
	2. 9:30-10:30 *Blockchain and Internal Control, the COSO Perspective*. (Jennifer Burns, Eric Cohen, Paul Sobel)
	3. 10:30-10:45 Break
	4. 10:45-12:45 Audit and Controls in Cybersecurity (Arion Cheong)
	    a. Cybersecurity environment, Technologies (Arion Cheong)
	    b. Cybersecurity in the world of emerging technologies, Risk and, Internal Control Issues (Won No)
	    c. Brief discussion of the SolarWinds breach (Arion Cheong, Won No)
	    d. Assurance/Audit Programs (Arion Cheong)
	5. 12:45-1:30 Lunch Break
	6. 1:30 – 3-15 Artificial Intelligence
	    a. RPA/IPA (Andrea Rozario, Abagail Zhang)
	    b. How is AI being used (Ivy Munoko)
	    c. Auditing AI (Deniz Appelbaum)
	7. 3:15 -4:45 Blockchain
	    a. Framework for auditing Blockchain (Deniz Appelbaum, Hussein Issa)
	    b. Application of Blockchain (Eid Alotaibi,Hussein Issa)
	8. 4:45 – 5:00 Summary

Fee	**$75 for members and $150 for non-members**
CPE	Up to 7 CPEs
Session Overview/Topic Summary	As the world of emerging technologies-cybersecurity, AI/RPA, and Blockchain is starting to deploy in organizations and government sectors, there is a need for auditors and information security and control professionals to understand the various frameworks and technologies, required security, controls, and business risks that could impact the organization. The objective of this session is to: 1. Provide an understanding of the emerging technologies, specifically Cybersecurity, AI, and Blockchain 2. Learn how they are being used and potential ethical issues that may arise 3. Identify some of the risk and internal control issues 4. Provide an example of assurance/audit programs/audit frameworks that can be used by auditors and/or control professionals
Who should attend (intended audience)	**IT Auditors, Information Cybersecurity professionals, Risk Management professionals, and IT management**
Invite Release Date	**March 1, 2021**
Contact Information	**Lily Shue**

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Helen Brown-Liburd
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Helen L. Brown-Liburd, Ph.D., CPA (inactive)

Professor Helen Brown-Liburd is an Associate Professor with tenure and serves as the Associate Director of the Continuous Auditing & Reporting Lab (CAR Lab) at Rutgers Business School (RBS) in Newark, NJ where for the past ten years she has taught auditing to graduate and undergraduate accounting students. She conducts research in the areas of auditors' and investors' judgment and decision making, and the impact of Big Data and audit data analytics on the audit profession. Before joining RBS, Helen was on the faculty at Boston College for six years. Helen earned her Ph.D. from the University of Wisconsin-Madison and a BBA from Bernard M. Baruch College, City University of New York.

Prior to entering academia Helen spent over sixteen years working in such diverse areas as auditing, financial and operational reporting and analysis, and project management. Immediately prior to entering her doctoral program she worked for Bristol-Myers Squibb (BMS) as a Manager on several company-wide teams established to evaluate and redesign major company-wide processes to achieve a measurable reduction in the cost structures and as Internal Audit Manager where her duties included supervising and monitoring the performance of worldwide audits. Prior to BMS Helen worked for Pepsi Cola Company as Manager of Special Projects where she researched, developed and implemented accounting policies and procedures to provide uniformity and consistency among the reporting groups and performed financial reporting for the acquisitions of third party-owned Pepsi Cola bottling companies. She began her career in public accounting as a staff auditor for Main Hurdman (now KPMG) and later moved to Arthur Young (now Ernst and Young) where she was promoted to Audit Manager.

Helen currently serves on the AICPA Board of Examiners and the PCAOB Data and Technology Task Force.

Eid Alotaibi, Ph.D.

Professor Eid Alotaibi, Assistant Professor at Saudi Electronic University. Eid received his PhD from the Department of Accounting and Information Systems Department at Rutgers University. He holds a bachelor's degree in Accounting from Virginia Commonwealth University and a master's degree in Accounting from the American University of Washington DC. His primary research interest is focused on how blockchain applications and smart contracts could become a real-time verifiable tool for accounting records and provide a better transparent accounting system. He also works on how to improve the governmental audit effectiveness and efficiency through the use of emerging blockchain applications and smart contracts in the public sector.

Deniz Appelbaum, MBA, Ph.D.

Professor Deniz Appelbaum (appelbaumd@montclair.edu), Assistant Professor of the Department of Accounting and Finance at the Feliciano School of Business of Montclair State University, received her PhD from the Department of Accounting and Information Systems at Rutgers Business School, Newark in May 2017. She enriches her academic pursuits with a practical view, after twenty years of experience in operations, credit, and business development in the corporate world.

Professor Appelbaum has published manuscripts in *Accounting Horizons, Journal of Emerging Technologies in Accounting, Auditing: Journal of Practice and Theory*, and in other academic and practitioner journals, based on her research regarding analytics, big data, and automation in financial auditing and fraud detection. Dr. Appelbaum emphasizes the use of data analytics and appropriate software tools in the classroom, to prepare accounting and auditing students for the technically advanced modern business environment. The accounting and auditing professions are currently undergoing huge disruptions due to technical innovations, and Dr. Appelbaum is devoted to assisting her students to prepare for these changes.

Jennifer Burns, CPA

Jennifer Burns is the Chief Auditor at the Association of International Certified Public Accountants. Jennifer serves as the Association's leading expert on U.S. and international auditing and attestation standards and leads its professional standards team in the delivery of high-quality innovative audit, attest, quality control, review, compilation, and preparation standards. Jennifer provides strategic direction to the AICPA U.S. Auditing Standards Board (ASB) and the U.S. Accounting and Review Services Committee (ARSC), in partnership with their chairs. She works with the ASB in identifying and developing new innovative and transformational standards that encourage the use of technology in audit and in visioning how the audit might change as technology advances.

Prior to joining the AICPA in January 2021, Jennifer was a partner in the national office for Deloitte & Touche LLP where she focused on regulatory, standard-setting, and quality matters impacting the performance of audits. In this role, she regularly interacted with standard-setting and regulatory entities including the PCAOB, SEC, IAASB and COSO, representing the views of the firm. Most recently she applied her passion and expertise for audit innovation to oversee the development of tools and methodologies that facilitated the delivery of audit and attestation services. She transformed the firm's and profession's approaches to emerging areas of assurance and developed guidance and thought leadership on other critical issues, including internal controls, third-party assessments, sustainability, blockchain and artificial intelligence.

From 2004-2006, Burns served as a professional accounting fellow in the SEC's Office of Chief Accountant where she focused on professional practice matters. Jennifer also served on the task forces advising COSO in its development of its *Internal Control over Financial Reporting Small Business Guidance* (2006), *Guidance on Monitoring Internal Control Systems* (2009), and *COSO's Internal Control- Integrated Framework* (2013). She recently co-authored *Blockchain and Internal Control: The COSO Perspective* (2020).

	Arion Cheong Arion Cheong is a Ph.D. Candidate in Accounting Information Systems at Rutgers Business School. He has worked on research and projects that are related to cybersecurity assurance. He has a background in economics and received his master's degree at the University of Texas at Austin. He is a big fan of design science research and hoping to introduce more new technology into the accounting domain. Arion will be joining the accounting faculty at California State University Fullerton in September 2021 where he will continue his research and teaching in the area of emerging technologies.
	Eric E. Cohen Eric is the proprietor of Cohen Computer Consulting, a consultancy focused on emerging accounting and audit technologies, including audit data standards, Blockchain, continuous audit, robotic process automation, sustainability and XBRL. His practice has focused on helping growing businesses cope with, and benefit from, information technology. He is perhaps best known as "the XBRL Guy", a co-founder of XBRL and chief architect of XBRL's Global Ledger Taxonomy Framework (XBRL GL). As an ambassador of XBRL, he has worked in cooperation with virtually every other standards work attempting to standardize accounting and audit data, including a long cooperation with United Nations CEFACT in the Accounting and Audit Domain. Mr. Cohen is a prolific author and willing speaker, teacher and trainer, having written or contributed to numerous books, including the foundational The Accountant's Guide to the Internet (John Wiley), and hundreds of articles for the business, professional and academic press. He is a contributing editor to the online resource for financial professionals, ThinkTwenty20.com. He enjoys a long partnership with the academic community, cooperating with many professors in research and curriculum building on XBRL, continuous audit, information security and related areas of interest, and serving as an adjunct professor focused on emerging technologies. His current focus is "preparing blockchain for accountants and accountants for blockchain". He serves on the NYSSCPA Digital Assets Committee, as well as acting as a national expert to ISO/TC 307 Blockchain and Distributed Ledger Technologies and ITU-T's Digital Currency Global Initiative. He was the primary technical author of the COSO thought leadership paper, "Blockchain and Internal Control: The COSO Perspective".
	Hussein Issa, Ph.D. Professor Hussein Issa received his PhD in Accounting Information Systems from Rutgers University. His research interests include the identification and prioritization of exceptions (which was the topic of his dissertation "Exceptional Exceptions"), expert systems, data analytics, XBRL, governmental reporting, and continuous auditing and continuous control monitoring. He is currently involved in several research projects in the area of exception identification and prioritization. He is also involved in research related to the Digital Transparency and Accountability Act (DATA Act) of 2014. Hussein also serves on the dissertation committee of several PhD students.

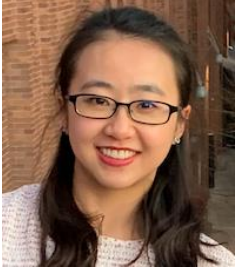|	
	Ivy Munoko Ivy Munoko is a *PhD Student,* Department of Accounting and Information Systems, Rutgers Business School. She is actively participating in groundbreaking research in the area of Artificial Intelligence, its application in Business and Auditing, and the ethical implications of emerging technology. She has a history of diverse corporate roles, including IT Project Manager, IT Systems Auditor and Automation Specialist, directly related to proficiency in operational and accounting system development, risk and control assessments, managing process automation and improvements, leading all phases of diverse technology projects. Ivy will be joining the accounting faculty at the University of Florida in September 2021 where she will combine teaching and her research on Artificial Intelligence as a part of the University-wide AI initiative.
	Won No, Ph.D. Professor Won No is an Associate Professor of Accounting Information Systems at Rutgers Business School (RBS). His research interest includes investigating areas of cybersecurity, XBRL, data quality, green IT and the effect of privacy in e-commerce. He is a member of the American Accounting Association (AAA), the Canadian Academic Accounting Association (CAAA), and XBRL.US.
	Andrea Rozario, Ph.D. Professor Andrea Rozario is an Assistant Professor of Accounting at Stevens Institute of Technology. She is a licensed CPA in the state of New Jersey and has worked as an Experienced Assurance Associate in PwC and as a Senior Financial Analyst in Quest Diagnostics. She received her PhD in Accounting Information Systems from Rutgers University. She has led many research projects with large and medium size public accounting firms. Her research focuses on using disruptive technologies and social media information to enhance audit quality. Dr. Rozario has written and presented papers in the areas of audit data analytics, blockchain, smart contracts, robotic process automation (RPA), and big data in auditing. Her teaching experience includes Financial Accounting and Auditing. She also recently designed and instructed lectures on audit data analytics for the Public Company Accounting Oversight Board (PCAOB) and designed webcasts on RPA, blockchain, and smart contracts for the American Institute of Certified Public Accountants (AICPA).
	Paul Sobel, CIA, QIAL, CRMA Paul Sobel is currently serving as the Chairman of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). He was appointed to this role in February 2018. He is leading the Board for a three-year term in the development of guidance and thought leadership on enterprise risk management, internal control, fraud, and governance. In 2020, Paul retired from Georgia-Pacific, LLC, a privately-owned forest, and consumer products company based in Atlanta, GA, where he served as Vice President/Chief Risk Officer after being in the Vice President/Chief Audit Executive (CAE) role for seven years. He previously served as the CAE for three public companies: Mirant Corporation, an energy company based in Atlanta, GA.; Aquila, Inc., an energy company based in Kansas City, MO.; and Harcourt General's publishing operations based in Orlando, FL.

	Paul has authored or co-authored four books: _Managing Risk in Uncertain Times_; _Auditor's Risk Management Guide: Integrating Auditing and ERM_; _Internal Auditing: Assurance and Advisory Services_; and _Enterprise Risk Management: Achieving and Sustaining Success_. In 2013-2014 Paul served as Chairman of the Board for The Institute of Internal auditors (IIA) and has served in other IIA leadership roles. In 2012, he was recognized in Treasury & Risk Magazine's list of _100 Most Influential People in Finance_. He currently sits on the Consultancy Advisory Group for IFAC's International Auditing and Assurance Standards Board (IIASB) and International Ethics Standards Board for Accountants (IESBA). In the past, he served on the COSO ERM Advisory Council for the update to the COSO ERM framework and the Standing Advisory Group of the PCAOB. In 2017, he received The IIA's Bradford Cadmus Memorial Award for contributions to the internal audit profession and was inducted into The IIA's American Hall of Distinguished Audit Practitioners. In 2020 he received The IIA's Victor Z. Brink Award for distinguished service.
	Chanyuan (Abigail) Zhang Abigail is a PhD candidate in the Accounting Information System department at Rutgers Business School. Her research addresses the impacts of emerging technologies, specifically Robotic Process Automation (RPA), Artificial Intelligence (AI), and Intelligent Process Automation (IPA), on auditing. She has been working with several medium-sized CPA firms in the United States to explore the use of RPA in their audit procedures. Her research on IPA in audit was awarded the best paper in the 2019 AIS Educator Conference, Denver, CO, and the best presentation in the 2019 Strategic and Emerging Technology (SET) workshop in the American Accounting Association (AAA) annual meeting in San Francisco, CA. She is the author and instructor for the American Institute of CPA (AICPA) RPA course modules. She is also a part time lecturer at Rutgers Business School, and she teaches Information Technology and Managerial Accounting.