

RUTGERS

Rutgers Business School
Newark and New Brunswick

Fourteenth World Continuous Auditing and Reporting Symposium

*Rutgers Business School, 190 University Avenue
Engelhard Hall – Bove Auditorium – 1st floor, Newark, NJ 07102
November 2 and 3, 2007*

Sponsored by



AI/ET section



**The Center for Continuous Auditing:
An alliance of Universities
Located in the Rutgers Business School**

**Continuous Auditing and Reporting Laboratory
in Rutgers Accounting Research Center**

Friday, November 2, 2007, 8:00am – 5:30 pm

8:00 am CONTINENTAL BREAKFAST

8:30 am INTRODUCTION AND WELCOME
 Report on Continuous Assurance and Reporting Laboratory,
Dr. Miklos Vasarhelyi, Director – Rutgers Accounting Research Center &
 Continuous Auditing & Reporting Lab, Rutgers Business School

8:40 am Continuous Auditing Coming of Age,
Michael P. Cangemi, CPA, CISA, President & CEO, Financial Executives International,
 Former Editor-In-Chief IS CONTROL Journal

9:00 am Chairman: *Dr. J. Donald Warren, Jr.*, Director- Masters in Accountancy Program
 Rutgers Business School
 Continuous Monitoring/Auditing: A Diversity of Views
Gerard (Rod) Brennan, PhD, Director, Audit, Siemens Corporation
Lynford Graham, PhD, CPA, Author and Consultant
Michael Groomer, PhD, CPA, CISA, Indiana University
Joseph Steakley, Senior Vice President-Internal Audit, Hospital Corporation of America

10:15 am BREAK AND NETWORKING

10:30 am Chairman: *Dr. Robert Onions*, Chair- European Center for Continuous Auditing

CONTINUOUS MONITORING/AUDITING SOFTWARE

ACL – Continuous Control Monitoring
John Verver, Vice-President, Alliances & Product Strategy

Oversight System – Continuous Monitoring Solutions
Patrick Taylor, Chief Executive Officer

Caseware IDEA, Inc. – IDEA Family of Products
Bob Cuthbertson, Chief Operating Officer

Approva – Governance, Risk & Compliance Programs
Taj Chadha, Director, Integration Solution Practice, Approva

12:30 pm LUNCH (Esterly Lounge - 2nd floor Engelhard Hall)

1:15 pm Chairman: *Dr. Alex Kogan*, Professor of Accounting & Information Systems,
 Rutgers Business School

PANEL ON CONTINUOUS MONITORING/AUDITING SOFTWARE SUPPORT

John Verver, Vice-President, Alliances & Product Strategy, ACL
Patrick Taylor, Chief Executive Officer, Oversight Systems
Bob Cuthbertson, Chief Operating Officer, Caseware IDEA, Inc.
Taj Chadha, Director, Integration Solution Practice, Approva

2:30 pm Chairman: *Dr. Dan Palmon*, Chair-Accounting, Business Ethics & Information Systems,
 Rutgers Business School

ACCOUNTING FIRMS WORK IN ADVANCED AUDIT AND SERVICE INITIATIVES

Amper, Politziner & Mattia
Dan Schroeder, CPA, MBA, CISA, CTPP, Officer, Technology Risk Services

Deloitte & Touche USA LLP
Trevor Stewart, Partner

Ernst & Young LLP
Duncan Barnard, Principal

3:45 pm BREAK AND NETWORKING

4:00 pm KPMG LLP
Jim Littley, Principal

Travis, Wolff & Company LLP.
Kevin Rockecharlie, IT Assurance Manager
 “Continuous Auditing from a Public Accounting Firm Perspective”

PricewaterhouseCoopers LLP
Glenn Ricart, Partner

5:30 pm Adjournment

6:00 pm – 8:30 pm Group Dinner at Spanish Pavillion

Saturday, November 3, 2007 8:00 am – 3:15 pm

8:00 am CONTINENTAL BREAKFAST

8:30 am OPENING REMARKS
How the Evolution of XBRL Affects Continuous Assurance?
Eric E. Cohen, XBRL Lead, PricewaterhouseCoopers

8:50 am Continuous Privacy Monitoring: An Update
Dr. Marilyn Prosch, Professor of Accounting, Arizona State University

9:10 am Chairman: Dr. Fernando Tostes, Professor - State University of Rio de Janeiro

RESEARCH SESSSION I

Demonstration of Continuous Auditing Models in Practice
Benjamin Bongiorno, CPA, Lynford Graham, CPA, PhD, CFE

Ontological Extensions to the REA Model to Support Continuous Monitoring
William McCarthy, Professor of Accounting & KPMG Faculty Fellow, Michigan State University, Dr. Guido Geerts, University of Delaware & Dr Graham Gal, University of Massachusetts, Amherst

Using I-Metrix for Continuous Audit Support
Liv Watson, Vice President for Global Strategy at Edgar- Online Chair, XBRL Jurisdiction Development Subcommittee

10:30 am **BREAK AND NETWORKING**

10:45 am **Chairman: *Eckhardt Kriel*, Executive Director-Technology & Security Risk Services,
Ernst & Young**

RESEARCH SESSION II

Implementation Issues in CA

Washington Lopes da Silva, Superintendent of IT Audit, Unibanco
Nilton Sigolo, Unibanco

Agent Modeling of Information Assurance,

Dr. Robert Nehmer, Professor of Accounting, Oakland University

Audit Objectives and Control Tags

Dr. Michael Alles, Dr. Alexander Kogan and Dr. Miklos Vasarhelyi- Accounting, Business Ethics & Information Systems, Rutgers Business School

Continuous Compliance Assurance for Trusted Information Sharing: A Research Framework

Dr. Bonnie Morris, Professor of Accounting, West Virginia University

12:15 pm **LUNCH (Esterly Lounge, 2nd floor, Engelhard Hall)**

1:00 pm **Chairman: *Dr. Glen Gray*, Professor of Accounting & Information Systems,
California State University- Northridge**

RESEARCH SESSION III

Monitoring and CA at Unibanco

Washington Lopes da Silva, Superintendent of IT Audit, Unibanco
Rafael Mundi, Unibanco

**XBRL Diffusion, An Institutional Approach to Explain the Adoption of
Technical Innovations.**

Dr. E. Bonson-Ponte, Virginia Cortijo-Gallego, Dr. T. Escobar-Rodriguez, University of Huelva

A Protocol for Continuous Monitoring and Assurance at Siemens

Gerard Brennan, PhD., Audit Director, Siemens Corporation
Dr. Miklos A. Vasarhelyi, Director RARC/CAR LAB, Rutgers Business School

Monitoring sales reports using the Location Information Audit Risk Score (LIARS) system

Dr. Mark J. Nigrini, Professor of Business Administration & Accounting,
St. Michael's College, Vermont

2:45 pm **AUTOMATIC CONFIRMATIONS: AN UPDATE**

Brian Fox, Confirmation.com

Dr. Richard Dull, Professor of Accountancy, Clemson University

Dr. Alex Kogan, Professor of Accounting & Information Systems, Rutgers Business School

3:15 pm **CLOSING COMMENTS AND ADJOURNMENT**

Symposium papers will be available at the following: <http://raw.rutgers.edu/14thwcas/>

Twelve CPE credits in accounting and auditing will be awarded for the entire program.

