

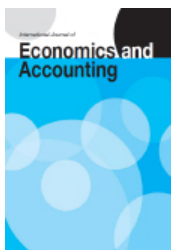
RUTGERS

Rutgers Business School
Newark and New Brunswick

Nineteenth World Continuous Auditing & Reporting Symposium

*Rutgers Business School located at One Washington Park
Lecture Hall – Room 220, Newark, NJ 07102
November 6 and 7, 2009
<http://raw.rutgers.edu/19wcas/>*

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 the Rutgers Accounting Research Center**

Friday, November 6, 2009 8:00 am – 5:30 pm

- 8:00 am REGISTRATION & CONTINENTAL BREAKFAST**
- 8:30 INTRODUCTION AND WELCOME**
 Welcome, *Dean Yaw Mensah*, Senior Associate Dean for Faculty, Rutgers Business School
Dr. Miklos Vasarhelyi, Director – Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, Rutgers Business School
Dr. Michael Alles, Professor of Accounting Information Systems & Business Ethics, Rutgers Business School
- 8:45 PLENARY POINT COUNTERPOINT**
 Chair: *Dr. J. Don Warren, Jr., CPA*, Professor of Accounting, University of Hartford
 “Continuous Audit: Why and Why Not from Practice, Academia and Regulation”
Phil D. Wedemeyer, Partner, National Professional Standards Group, Grant Thornton, LLP
Trevor Stewart, Professor of Accounting, Business Ethics & Information Systems, Rutgers Business School
Tom Criste, Partner, Deloitte & Touche LLP
- 9:40 SESSION I – IT Software: The State of the Art**
 Chair: *Karl Dahlberg*, Professor of Accounting, Business Ethics & Information Systems, Rutgers Business School
 “*Talecris Biotherapeutics: A Case Study in Continuous Monitoring*”,
Anthony Chalker, CPA, CFF, CIA, CISA, Managing Director – Protiviti
- 10:05** “*Continuous Auditing and Monitoring Technology – the next generation*”,
John Verver, CA, CISA, CMC, Vice President of Services & Product Strategy, ACL Services, Ltd.
- 10:30 BREAK & NETWORKING**
- 10:45 SESSION II – The Future of Assurance**
 Chair: *Dr. Alex Kogan*, Professor of Accounting, Business Ethics & Information Systems, Rutgers Business School
 “*Update on AICPA Assurance Services Executive Committee Activities Related to Potential System Reliability, Data Integrity and CA Assurance Services*”, *Amy Pawlicki*, AICPA, Director – Business Reporting, Assurance & Advisory Services and XBRL
- 11:15** “*The Perfect Sight: The 20/20 Vision for CCM/CA*”, *PV Boccasam*,
 Founder & Chairman - Approva Corp. & Novak Biddle Venture Partners
- 11:45 SESSION III – Software Solutions in Practice**
 Chair: *Paolo Voarino*, Taska Inc., Italy
 “*Continuous Risk and Control Assurance*”, *Louise Stonehouse*, Vice President – for Process Control Solution - SAP
- 12:15** “*Technology Collaboration: The Perfect Match*”, *Alain Soubliere*,
 Product Manager, CaseWare IDEA Inc. & *Andrew Simpson*,
 CEO & Founder, SymSure Limited
- 12:45 LUNCH – 2nd Floor MBA Graduate Lounge – One Washington Park**
- 1:45 pm SESSION IV – Software Solutions in Practice II**
 Chair: *Dr. Michael Alles*, Rutgers Business School

“CCM Case Studies and Lessons Learned”, **Patrick Taylor**, President & CEO, Oversight Systems Inc. & **Selwyn Sturisky**, Director - Services Delivery, Oversight Systems, Inc.

2:15 SESSION V – Implications of Continuous Internal Auditing for External Audit

Chair: **Dr. Mary Ellen Oliverio**, Accounting Department, Pace University
Mark Neagle, Internal Audit Services Partner, PricewaterhouseCoopers
Eckhardt Kriel, Owner at E Kriel & Associates Inc.
Chase Whitaker, Information Technology Audit Director, HCA - Hospital Corporation of America

3:15 BREAK & NETWORKING

3:30 SESSION VI - CA in Public Accounting

Chair: **Dr. Fernando Tostes**, Universidade Estadual do Rio de Janeiro, Brazil
 “What is driving CA/CM today?”, **James Littlely**, Principal, KPMG

4:00 SESSION VII – Emerging Standards and Digital Accounting

Chair: **Michael Cangemi**, CPA, CISA, President & CEO, Cangemi Company LLC
 “Governance and XBRL Derivatives”, **Eric E. Cohen**, Executive Member,
 GRC-XML Working Group, OEG

**4:30 “Analysis of Preconditions for EBR in Europe & the USA”, Dr. Virginia Cortijo,
 Dr. T. Escobar & Dr. Enrique Bonson**, University of Huelva, Spain

**5:00 “A Framework for Continuous Auditing and Continuous Controls Monitoring –recap
 of Real World Examples”, Joe Oringel**, Managing Director, Visual Risk IQ

5:30 Adjournment

6:00 pm – 8:30 pm Group Dinner at Spanish Pavillion, 31 Harrison Ave., Harrison, NJ 07029

Saturday, November 7, 2009 8:30 am – 3:00 pm

8:30 am CONTINENTAL BREAKFAST

9:00 SESSION VIII – Research

Chair: **Dr. Robert Onions**, Salford University, UK
 “Methods to Restrict Access to Sensitive Information in Continuous Reporting Systems”
Dr. Graham Gal, University of Massachusetts - Amherst

**9:20 “Measuring Financial Statement Area Audit Risk Using Sequential Records Directly
 From Entities’ Data Base”, Benedetto Bongiorno**, CPA, CRE

**9:40 “Bottom-up Innovation – A Study of Intrepreneurship in Organizations”,
 Dr. Mary Curtis**, University of North Texas

**10:00 “A Framework for Identifying Potential Synergistic Combinations of Continuous Auditing
 and XBRL”, Dr. Glen Gray**, California State University, Northridge & **Rick Hayes**,
 California State University

10:20 SESSION IX – Internal Audit & Continuous Audit

Chair: **Dr. Rajendra Srivastava**, University of Kansas
 “Audit Automation”, **Annie K. Coffin**, IT Internal Controls Management, Siemens Energy,
 Inc. & **Ryan Teeter**, Ph.D. student, Rutgers Business School

10:40 “Web 2.0 Initiatives for Business Reporting the Case of EU Financial Institutions”

Francisco Flores, Dr. Enrique Bonsón, Dr. Tomás Escobar, University of Huelva, Spain

**11:00 “Continuous Monitoring and Auditing in IBM Internal Audit, Mr. John Langford,
 Senior Internal Audit Manager, IBM**

- 11:20** **BREAK & NETWORKING**
- 11:35** **SESSION X – *Internal Audit & Continuous Audit II***
 Chair: **Dr. Tony Tinker**, Professor of Accounting, Baruch College, City University of NY
“Automatic Aggregation in Auditing: with an Application to Systemic Risk Anticipation”,
Philip Elsas, ComputationalAuditing.com
- 11:55** *“Examining the Potential Benefits of Internal Control Monitoring Technology”*,
Dr. Gary F. Peters, Adi Masli, Vernon J. Richardson & Juan Manuel Sanchez,
 University of Arkansas
- 12:15** **LUNCH – 2nd floor MBA Graduate Lounge at One Washington Park**
- 1:15** **SESSION XI – *Projects in Internal Audit***
 Chair: **Lily Shue**, CISA, CISM, CCP, CGEIT, E- Delta Consulting
“Hewlett Packard Application Control Benchmarking Project”, **Brad Ames**,
 Director, Internal Audit & Patricia Geugelin-Dannegger, Internal Auditor, Hewlett Packard
- 1:35** *“Itau Unibanco CA Projects”*, **Eduardo H. Miyaki**, Banco Itau Unibanco S.A. ,
 Superintendencia de Desenvolvimento da Auditoria e Modelos & **Yong Bum Kim**,
 Ph.D. student, Rutgers Business School
- 1:55** *“Scalable Scorecard Learnings”*, **Terry Hickman** - Global Internal Audit, Innovation
 Strategy Architect, Procter & Gamble
- 2:15** *“Continuous Audit at Met Life”*, Metlife & **Mudit Gupta**, CPA, Director, Data Analytics,
 MetLife, Yong Bum Kim & Sutapat Thiprungsri, Ph.D. students, Rutgers Business School
- 2:35** **SESSION XII – *Progress in CA at Internal Audit***
 Chair: **Dr. Mieke Jans**, Hasselt University, Belgium
*“The Use of Descriptive Statistics as an Analytical Procedure for the Continuous
 Monitoring of Multi-Period Data”*, **Dr. Mark Nigrini**, The College of New Jersey
- 2:55** **Closing Comments and Adjournment**

14 CPE credits will be awarded for the 2 day program