

O 34º. Simpósio Mundial de Auditoria Contínua de Sistemas reunirá acadêmicos e profissionais no Auditório da FEA/USP, que trará para discussão assuntos de grande interesse tais como: O Cenário Mundial de Implementação da Auditoria Contínua, Casos práticos de Auditoria e Monitoração nas empresas e Como a Auditoria Contínua poderá Auxiliar nos Aspectos Relevantes da Lei Anticorrupção Brasileira. O Simpósio contará com a participação de palestrantes experientes no âmbito acadêmico e profissional. Como destaque, terá a presença do professor Miklos Vasarhelyi da Rutgers University.

FEA 5 Auditorium

34th World Continuous Auditing
& Reporting Symposium

May 21, 2015

10h30 - 10h45	REGISTRATION AND WELCOME COFFEE
10h45 – 10h50	<p>OPENING CEREMONY ABERTURA DO 34th World Continuous Auditing and Reporting Systems Symposium</p> <p>WELCOME BEM-VINDO Prof. Dr. Edson Luiz Riccio, FEA USP/Coordenador do Comitê Técnico XBRL Brasil (CFC) Prof. Dr. Miklos Vasarhelyi, Director Rutgers Accounting Research Center / Continuous Auditing & Reporting Lab</p>
10h50- 11h15	<p>“THE FEDERAL COURT OF ACCOUNTS OF BRAZIL AND CONTINUOUS AUDIT” <i>“O Tribunal de Contas da União e a Auditoria Contínua”</i> Minister Aroldo Cedraz, President (<i>Presidente</i>) The Federal Court of Accounts of Brazil (<i>Tribunal de Contas da União</i>)</p>
11h15- 12h15	<p>Panel Discussion: FEDERAL AUDIT IN RELATION TO CONTINUOUS AUDIT <i>Painel Discutindo Auditoria Federal em Relação a Auditoria Contínua</i> Prof. Dr. Miklos Vasarhelyi, Director Rutgers Accounting Research Center / Continuous Auditing & Reporting Lab Dr. Gledson Pompeu, Special Advisor for Innovation Office the President, The Federal Court of Accounts of Brazil Profa. Deniz Appelbaum, Department of Accounting & Information Systems, Rutgers University, USA Dr. Paulo Caetano da Silva, Univ. de Salvador- Member of XBRL Certification Board e Banco Central do Brasil, Prof. Dr. Hussein Issa, Department of Accounting & Information Systems, Rutgers University, USA</p>
12h15- 12h45	<p>EXPERIENCES IN CONTINUOUS AUDITING / CONTINUOUS MONITORING <i>Experiências em Auditoria Contínua / Monitoramento Contínuo</i> Ronny Miranda, Solutions Engineer for Latin America Caseware Analytics</p>
12h45- 13h35	LUNCH Almoço
13h35- 14h55	<p>PANEL DISCUSSION: THE CURRENT SCENARIO OF CONTINUOUS AUDIT AT BANKS IN BRAZIL <i>Painel de Discussão : O cenário atual da Auditoria Contínua em Bancos no Brasil</i> Chair: Dr. Washington Lopes Superintendente de Auditoria Interna – TecBan S/A Prof. Dr. Miklos Vasarhelyi, Director Rutgers Accounting Research Center/Continuous Auditing & Reporting Lab Renata Geiser Mantarro Superintendente de Auditoria de TI – Bradesco</p>

Preliminary Agenda 5/18/15

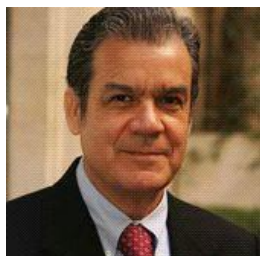
	<p>Eduardo Miyaki Diretor de Auditoria Interna - Itaú-Unibanco</p> <p>Ieda Maria Machado Gerente de Auditoria Interna - Caixa Econômica Federal</p> <p>Sr. Marcos Alexandre Teixeira Gerente de Auditoria Interna - Banco do Brasil</p>
14h55-15h15	<p>“TEXT MINING AND CONTINUOUS ASSURANCE” <i>A Mineração Texto e Confiança Continuidade</i></p> <p>Prof. Dr. Kevin Moffitt, Department of Accounting & Information Systems, Rutgers University, USA</p>
15h15-15h35	<p>[BIG DATA IN AUDITING] Prof. Dr. Miklos Vasarhelyi, Dr. Fernando Tostes (UERJ), and Gustavo Perri Galegale (ISACA)</p>
15h35-15h50	<p>COFFEE BREAK PAUSA PARA O CAFÉ</p>
15h50-16h15	<p>“EXCEPTIONAL EXCEPTIONS” <i>Exceções excepcionais</i></p> <p>Prof. Dr. Hussein Issa, Department of Accounting & Information Systems, Rutgers University, USA</p>
16h15-16h50	<p>XBRL - LAST DEVELOPMENTS IN BRAZIL – THE BRAZILIAN GAAP TAXONOMY – Prof Dr. Edson Luiz Riccio</p> <p>Prof. Cecilia Geron – Doctoral Student TECSI/FEA/USP</p> <p>Roberta Bittencourt – TECSI/FEA/USP</p>
16h50-17h45	<p>“HOW TO IMPLEMENT CONTINUOUS AUDITING – CASE STUDIES” <i>Como Implementar Auditoria Contínua – Estudo de Casos</i></p> <p>Gustavo K. Giometti, Superintendent of Continuous Audit, Risk and Projects Itau Unibanco</p> <p>Case: Insurance Audit/Juliane Marques Vieira Fonseca, Manager of Insurance Audit Super App – Profa. Deniz Appelbaum</p> <p>Text mining for Source Code Fraud – Dr. Kevin Moffit</p>
17h45-18h00	<p>[SPED, XBRL AND CONTINUOUS AUDITING]</p> <p>Prof. Dr. Paulo Caetano da Silva Universidade de Salvador – Member of XBRL Certification Board e Banco Central do Brasil</p>
18h00-18h25	<p>“GEOGRAPHIC XBRL LINKBASE: AN APPROACH TO FINANCIAL REPORTING AND ANALYSIS”</p> <p>Prof. Marcio Alexandre da Silva</p>
18h25-18h30	<p>CLOSING Encerramento Event Coordinators Coordenadores do Evento</p>
18h30-20h30	<p>CLOSING DINNER JANTAR DE ENCERRAMENTO Transfer FEA/USP sairá às 18:30</p>

KEYNOTE SPEAKERS | PALESTRANTES INTERNACIONAIS

CHAIRS | COORDENADORES

Prof. Dr. Edson Luiz Riccio

FEA-USP, Brasil



Professor of Information Systems and International Management at FEA School of Economics, Business and Accounting of the University of São Paulo (USP) in São Paulo, Brazil. He also acts for more than 15 years as president of the International Cooperation Office, FEA / USP, where he conducted more than 150 agreements with academic institutions around the world and has developed a solid international experience in education. He is director of TECSI Laboratory of Information Systems and Technology Management since 1994. Dr. Riccio has a doctorate and master's degree in Science in Business and an associate professorship in Information Systems from the University of Sao Paulo in Sao Paulo, Brazil, International Management Program at Stanford University, USA, Postdoctoral studies in Information Science in Toulon Var University, France. His research focuses the use and effects of the Information and Communication Technology, in both national and international scenarios such as International Management, eGovernment, XBRL, ICT4Dev, ERP in different corporate settings. Along with his large experience in international education he has conducted many research works in Education in Brazil, Latin America, and Europe. Dr. Riccio contributed with articles to several academic conferences and international journals. He is a member of AIS Association for Information Systems. He has been a visiting professor at the University of Pau et Pays d'Adour, University of Lyon3, France; University of Umea, Sweden; University of Porto and the University of Madeira, Portugal. His past experience includes position as CIO for large multinational companies. He is the Chief Editor of JISTEM, Journal of Information Systems and Technology Management. ([Http://www.tecsi.fea.usp.br/riccio/](http://www.tecsi.fea.usp.br/riccio/)); Member of the Scientific Committee of Eduniversal , France and Chair of CONTECSI USP.

Prof. Dr. Miklos Vasarhelyi

Rutgers Business School, USA



Dr. Miklos A. Miklos A. Vasarhelyi Vasarhelyi is KPMG Professor of Accounting Information Systems, Graduate School of Management, Rutgers University, and a technology consultant, E-Commerce Solutions Group AT & T Laboratories. He has his BS degree from the State University of Guanabara (Economics) and the Catholic University of Rio de Janeiro (Electrical Engineering) an MBA from the Massachusetts Institute of Technology and his Ph.D. in Management from the University of California, Los Angeles (Management Systems Information). Current research interests of Prof. Vasarhelyi dealing with the area of monitoring, auditing / continuous control, business agents and electronic commerce. He has taught accounting topics and system programs for both graduate and executive in the U.S., Europe and South America consulted on accounting matters and information to the government and big business in the U.S., Europe and Brazil. He has received research grants from the FASB, the Touche Ross Foundation, the Peat, Marwick and Mitchell Foundation, the American Accounting Association, Accounting Education Change Commission, the Institute of Internal Auditors, Ernst & Young, and others. Prof. Vasarhelyi is the director of the Rutgers Accounting Research Center also Laboratory Continuous Auditing and Reporting (Carlab). (<http://raw.rutgers.edu/Miklos>)

Minister Aroldo Cedraz, President
The Federal Court of Accounts of Brazil



Minister of the Federal Court of Accounts of Brazil (TCU) since 2007 and President for the biennium 2015-2016. Four consecutive terms as Congressman, from 1991 to 2007, with special attention to the areas of education, defense, science and technology, foreign affairs and mines and energy. He took a license from the parliamentary mandate to hold the position of Secretary of Industry, Commerce and Mining for the State of Bahia from December 2000 to March 2002, during which he also held the Executive Presidency of the Ford Group in Brazil.

Doctor of Veterinary Medicine from the Tierärztliche Hochschule Hannover / Germany (1982), Master of Veterinary Medicine at the Federal University of Santa Maria / RS (1978) and BS in Veterinary Medicine from the Federal University of Bahia (1974).

As President of TCU, established as priorities for his administration the adoption of innovative practices audit by the Court, especially with continuous and predictive audit methods and other data analytics technologies, the development of mobile applications for citizen engagement in social control, the continuous training and professional certification of TCU's staff and the transformation of public administration towards a "Brazil 100% Digital".

Prof. Dr. Washington Lopes



Degree in Data Processing, Accounting, Master in Electrical Engineering and PhD in Electrical Engineering from the Polytechnic School of the University of São Paulo. Professional career with over 22 years of experience in Audit, started in the "Big Four". As Unibanco's Audit Superintendent was responsible for internalizing the area of IT Auditing and Continuous Auditing. It was also responsible for the structuring of the Internal Audit department at Redecard S/A. Currently is Superintendent of Internal Audit at TecBan S/A. Coordinated, between 2007 and 2009, the IT Audit Subcommittee at FEBRABAN, taught classes in MBA and Specialization courses in Auditing at FIPECAFI and Trevisan Business School. Attended national and international conferences as speaker or debater of issues related to Internal Audit, IT Audit, Continuous Auditing and published papers on issues related to the Audit methodology. It has professional certifications of The IIA - The Institute of Internal Auditors - and The ISACA, such that: CRMA, CCSA, CGEIT, CRISC and COBIT (F).

Professor Ronny Miranda
CaseWare Analytics, Costa Rica



Computer Engineer and Master in IT Resource Management with 20 years of experience in the technology field. Ronny has worked in a variety of companies focused on different activities and geographical regions covering all aspects of development, implementation, quality control and more recently, continuous monitoring solutions, thus, acquiring a rich and vast experience that he has also shared during his time as professor in two major private universities in Costa Rica as well as multiple talks in public and private institutions as well as academic centers such as the prestigious Universidad de Costa Rica's Business School.

Dr. Gledson Pompeu, Special Advisor for Innovation

Office the President, the Federal Court of Accounts of Brazil



Gledson Pompeu has worked at the Federal Court of Accounts of Brazil for the last 20 years, with experience in managerial positions at the Information Technology department and participation in external audits and institutional diagnostic projects on the external audit field.

Heterogeneous academic background, with a BS in Computer Science (UNB) and graduate courses in Government Audit and Control (ISC / TCU), Strategic People Management (FIA / USP), Knowledge Management (PUC / PR) and Information Technology Management (FGV / DF).

Since January 2015 acts as Special Advisor for Innovation to the President of the TCU, responsible for encouraging the adoption of innovative audit practices - including intensive use of data analytics and development of mobile applications for citizen engagement - and for coordinating actions to foster the transformation of public administration towards a “Brazil 100% Digital”.

Eduardo Hiroyuki Miyaki



Is currently the managing director of the Internal Auditing function at Itaú Unibanco Holding, responsible for the audits at Investment banking, treasury, corporate and SME operations, and its international unities. He also coordinates a number of projects related to the application of continuous auditing practices, data analysis, and project management audits. Prior to his experience as internal auditor, he coordinated the implementation and managed the Anti-Money Laundering Compliance Program at the Banco Itaú

S.A.

He holds a degree in Civil Engineering at Universidade de São Paulo, a pos graduate degree in Finance at Fundação Getulio Vargas and Full-time MBA in Finance and International Business at New York University, Leonard Stern School of Business/USA. Also, he was na invited consultant-professor in the Internal Audit MBA course at Fipecafi- Fundação Instituto de Pesquisas Contábeis, Atuariais e Financeiras for more than 6 years.

Gustavo Kohn Giometti

Superintendente de Auditoria Interna, Banco Itaú, Brasil.



Há 14 anos na Auditoria Interna do Banco Itaú, atualmente responsável pela Auditoria Eletrônica e Contínua, Auditorias de Projetos e Consultoria. Desenvolveu a maior parte de sua carreira em atividades relacionadas ao Risco Operacional, Basiléia II, SOX e Compliance e Auditoria Interna. Formado em engenharia civil pela UNICAMP, com pós graduação em Administração e Especialização em Banking e Diagnóstico em Reorientação de Empresas pela Fundação Getulio Vargas e MBA em controles Internos pela Fipecafi.
Certificado CIA e CRMA.

Juliane Marques Vieira

Internal Audit Manager, Itaú Bank, Brazil



Internal Audit Manager with 19 years of experience in auditing financial institutions. Juliane has been worked as internal auditor manager at Itaú Bank for 5 year. Previously, she worked as Internal Auditor at RSA Insurance Group, leading audits in Emerging Market Countries. She started her career at PricewaterhouseCooper as a trainee, where she worked for 10 year, acquiring

vast experience as external auditor for insurance companies, pension plans and investment funds. MBA in Business Management and graduated in Business Administration and Accounting.

Prof. Dr. Kevin Moffitt

Rutgers Business School, USA



The professor Moffitt is part of the Rutgers Business School, having as principal research interests automated credibility assessment, fraudulent financial reporting, knowledge discovery through text mining and motivation in online communities. (<http://business.rutgers.edu/faculty-research/directory/moffitt-kevin>)

Text analytics is advancing as an accepted and useful method in accounting research (Li 2010a; Fisher et al. 2010). However, in the accounting practice, external auditors have yet to embrace the benefits or find a significant use for the research or analytical tools that have been developed in academia. For this project, we have developed a tool that analyzes text contained in publicly available financial documents. The purpose of the tool is to assist auditors in identifying risks associated with the company in the planning stage of the audit. The tool accomplishes this with two main functions: (1) the tool analyzes and reports linguistic trends found in the text of the documents and (2) the tool identifies new and deleted text in documents that were updated from one year to the next. We have two main hypotheses regarding the effect the tool will have on auditor performance: (H1) Auditors using the tool will assess risks more effectively than those not using the tool, and (H2) Auditors using the tool will assess risks more efficiently than those not using the tool. As research in progress, the hypotheses are still in the process of being tested. In this stage of the project I will demonstrate the tool on real-world data.

Prof. Dr. Hussein Issa

Rutgers Business School, USA



Hussein Issa received his PhD in Accounting Information Systems from Rutgers University. His research areas include the identification and prioritization of exceptions (which was the topic of his dissertation "Exceptional Exceptions"), expert systems, XBRL, governmental accounting, continuous auditing and continuous control monitoring, and data analysis. He teaches Advanced Design and Development of Information System (MAccy in Governmental Accounting), Information Technology in the Digital Era (Professional Accounting MBA), Introduction to Financial Accounting (Undergraduate). He also co-teaches AIS Research (PhD course).

Prof. Dra. Deniz Appelbaum

Rutgers Business School, USA

PhD student in Accounting Information Systems at Rutgers Business School



Deniz Appelbaum is a PhD Candidate of Accounting Information Systems at Rutgers, the State University of New Jersey, USA. She has written and presented papers on fraud detection systems, belief networks, CA/CM in the nonprofit area, and on Big Data. Her current research focus and dissertation work is on the implementation of machine-readable reporting language in the Federal and local governments in the U.S. In both the U.S. and in Brazil, the recent emphasis on greater governmental data transparency reflects the growing social demand for financial and efficiency accountability by the federal and local governments to

their citizens and other stakeholders. In both countries, municipalities large and small are racing to create online data portals where citizens can access information of all types. In the U.S., the federal government is undertaking a four year long integration of XBRL as the reporting language of choice (DATA Act). This digital reporting language will also be used by recipients of federal grants for filing spending reports. In Brazil, the federal government is also implementing XBRL at the federal and state levels under a universal mandate. XBRL has been demonstrated in many environments to improve data transparency. She will compare these two country's initiatives for transparent reporting and observe the best practices in Brazil that are appropriate for the U.S. She will then examine the possibility of modeling and extending this XBRL integration in the U.S. from the federal level, to Single Audit reports, and finally to the local entity level. She intends to examine the overlap between the single audit elements and those found in the taxonomy developed by the OMB and US treasury. By extending this taxonomy, it would be possible to generate such reports using the same data sources, thus reducing the burden of redundant and disaggregate reporting. She hopes to also contribute to the stream of existing research that demonstrates the global nature of government practices, where successful approaches in one country can be inspirational adoptions in another.
