



Eighth Continuous Auditing and Reporting Symposium

*Rutgers Business School, 190 University Avenue
Engelhard Hall – Bove Auditorium – 1st floor, Newark, NJ 07102
November 5 and 6, 2004*

AGENDA

Organizing Committee:

*Miklos Vasarhelyi, Rutgers University
J. Donald Warren, Jr., Rutgers University
Robert Onions, Salford University*

Sponsored by



**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 5, 2004, 8:00am – 5:45 pm

- 8:00 am** CONTINENTAL BREAKFAST
- 8:30 am** INTRODUCTION AND WELCOME
•Welcome to Rutgers University: *Dean Howard Tuckman*, Rutgers Business School
- UPDATES
•Center for Continuous Auditing, *J. Donald Warren, Jr.*, Rutgers University
•Continuous Assurance and Reporting Laboratory, *Miklos Vasarhelyi*, Rutgers University
- 8:45 am** Accountability and Continuous Auditing, *The Honorable David M. Walker*, Comptroller General of the United States
- 9:00 am** Continuous Assurance: A View of Its Relevance in Today's Environment, *Robert Elliott*, Partner (retired) KPMG
- 9:15 am** Enhanced Business Reporting Model Consortium, *Amy Pawlicki*, Manager-Enhanced Business Reporting, American Institute of Certified Public Accountants
- 9:45 am** Continuous Integrated Audit: The Canadian Institute of Chartered Accountants' Initiative, *J. Efrim Boritz*, University of Waterloo, Canada
- 10:15 am** BREAK AND NETWORKING
- 10:30 am** CONTINUOUS AUDIT PRACTICE: R&D IN PROGRESS
Inserting Control Information into XBRL tags, *David Vun Kannon*, KPMG
Chair: *Yu Cong*, Wichita State University
The Siemens Experience in Developing An Approach to Continuous Auditing and the IT Environment, *Rod Brennan*, Director of IT Audit, Siemens Corporation
Continuous Auditing in the Healthcare Industry: The HCA's Initiative, *Chase Whitaker*, Internal Audit & Consulting Services, HCA
- 12:00 noon** LUNCH - Esterly Lounge – 2nd floor of Engelhard hall
- 12:45 pm** THE EMERGING CONTINUOUS AUDIT SOFTWARE INDUSTRY
Chair: *J. Donald Warren, Jr.*, Director, Center for Continuous Auditing, Rutgers University
The Use of ODBM in Continuous Monitoring, *Grady Means*, Chief Executive Officer, and *Thor Sigvaldason*, Principal, auSoftware, auSoftware
Enabling Continuous Monitoring with Data Analysis Software: Results from Chevron Implementation, *Alain Soubliere*, CaseWare IDEA Inc. and *Jill Davies*, Audimation Services Inc
- 2:00 pm** THE EMERGING CONTINUOUS AUDIT SOFTWARE INDUSTRY:
WORKING WITH CLIENTS
Chair: *Lili Sun*, Rutgers University
Continuous Monitoring, *John Verver*, Vice President, Professional Services Group ACL Services Ltd



- 2:45 pm** **BREAK AND NETWORKING**
- 3:00 pm** **Automatic Confirmations**
Chair: Ted Horne, KPMG
Richard Dull, Clemson University
Brian Fox, Capital Confirmation Inc.
- 4:15 pm** **THE SARBANES-OXLEY ACT AND CONTINUOUS AUDITING**
Chair: Michael Alles, Rutgers University
The Institute of Internal Auditors Initiatives in Continuous Monitoring/Assurance and the Sarbanes-Oxley Act, Charles LeGrand, Director, Technology Practices, The Institute of Internal Auditors
- 5:00 pm** **OBSTACLES AND POTENTIALS OF IMPLEMENTING CONTINUOUS ASSURANCE: A PANEL DISCUSSIONS BY PRACTITIONERS**
- Chair: J. Donald Warren, Jr., Rutgers University**
Robin Cutshaw, PricewaterhouseCoopers LLP
Lynford Graham, BDO Seidman, LLP
Paul Penler, Ernst & Young
Trevor Stewart, Deloitte & Touche

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

Saturday, November 6, 2004, 8:00 am – 3:00 pm

- 8:00 am** **CONTINENTAL BREAKFAST**
- 8:30am** **XBRL, CONTINUOUS AUDITING, RESEARCH IN PROGRESS**
Chair: Glen Gray, California State University, Northridge
Using XBRL tagged information for performance monitoring at the FDIC, Liv Watson, Edgar Online
- 9:15 am** **RESEARCH IN CONTINUOUS AUDITING I**
Chair: Rajendra P. Srivastava, The University of Kansas
B2B E-Commerce Assurance: The Influence of Partner Risks on Continuous Assurance Desirability & Relationship Satisfaction, Steve Sutton, University of Connecticut
Automation of Double-Entry Accounting: An Emerging Technology, Wesley C. Sampson, Retired, University of Toledo
Establishing Accounting Principles as Invariants of Financial Systems, Naftaly Minsky, Rutgers University
- 10:45 am** **BREAK AND NETWORKING**
- 11:00 am** **RESEARCH IN CONTINUOUS AUDITING II**
Employing Generalized Audit Software In The Financial Services Sector: Challenges And Opportunities, Roger Debreceeny, University of Hawaii
Exploring the Effects of the Sarbanes-Oxley Act on Internal Auditors, Glen Gray, California State University, Northridge
- 12:00 noon** **LUNCH – School of Law and Justice – Lower level atrium**



- 12:45 am** **RESEARCH IN CONTINUOUS AUDITING III**
Chair: Dan Palmon, Chair, Department of Accounting, Rutgers University
Continuity Equations, Alex Kogan, Michael Alles, Miklos Vasarhelyi & Jia Wu,
Rutgers University
Continuous Assurance Services for Financial Analysts, Ronald J. Daigle, Louisiana State
University, and Jim Lampe, Texas Tech University
- 1:30 pm** **RESEARCH IN CONTINUOUS AUDITING IV**
Digging Down Deep: Delving into DLA and Dueling Data
Definitions, Eric Cohen, PricewaterhouseCoopers LLP
XBRL taxonomy development in Europe, Enrique Bonson and Virginia Cortijo
- 2:45 pm** **CONCLUSION AND WRAP-UP**
- 3:00 pm** **ADJOURNMENT**

<http://www.raw.rutgers.edu/8wcas>

