

O 36º. 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 das Leis Anticorrupção Brasileiras.

O Simpósio contará com a participação de palestrantes experientes no âmbito acadêmico e profissional. Terá a presença do Professor Miklos Vasarhelyi da Rutgers University. O 36º WCARS é um evento que ocorre dentro do 13º CONTECSI – International Conference on Information Systems, evento oficial da AIS Brazil Chapter.

Venue/Local: Universidade de São Paulo, Campus de São Paulo
Av. Prof Luciano Gualberto 908, São Paulo – Auditório FEA 5
36th World Continuous Auditing & Reporting Symposium
2 de Junho de 2016

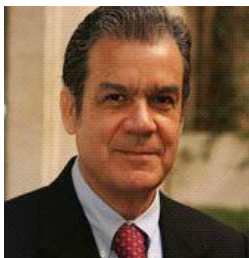
9h00 - 9h30	REGISTRATION INSCRIÇÕES
9h30 – 9h35	OPENING CEREMONY ABERTURA 36 th World Continuous Auditing & Reporting Systems Symposium WELCOME BEM-VINDO Prof. Dr. Edson Luiz Riccio, FEA USP/Chair of 13º CONTECSI/ Coordinator of Technical Committee of XBRL Brasil (CFC) Prof. Dr. Miklos Vasarhelyi, Director Rutgers Accounting Research Center/Continuous Auditing & Reporting Lab
9h35 – 10h05	“AUDIT 4.0 AND THE RADAR INITIATIVE” Speaker: Prof. Dr. Miklos Vasarhelyi, Director (30 min) Rutgers Accounting Research Center/Continuous Auditing & Reporting Lab Moderator: Prof. Dr. Edson Luiz Riccio
10h05-10h45	GOV AUDIT/ANALYTICS IN BRAZIL FOCUS – 40 min “XBRL and XBRL GL in Siconfi information chain” Bruno Simoes, STN/SICONFI (20 min.) Analista de Finanças e Controle Núcleo de Consolidação e Transparência das Contas Públicas – NUCOP/CCONF “Transparency and access to data in Siconfi” Renato Perez Pucci, STN/SICONFI (20 min.) Analista de Finanças e Controle Núcleo de Consolidação e Transparência das Contas Públicas – NUCOP/CCONF Chair: Prof. Dr. Edson Luiz Riccio
10h45-11h00	COFFEE BREAK PAUSA PARA O CAFÉ (15 min)
11h00-12h30	GOV AUDIT/ANALYTICS IN BRAZIL FOCUS – 90min “SPED Project update” Clovis Belbute Peres, SPED (30 min.) Auditor-Fiscal da Receita Federal do Brasil - Chefe da Divisão de Escrituração Digital - DIDIG/COFIS “Fiscalização Contínua em Benefícios Sociais” Rodrigo Otavio Coelho Hildebrand, TCU (30 min) Secretário - Tribunal de Contas da União, Secretaria da Previdência, do Trabalho e da Assistência Social “Improving Social Accountability of Government Purchases Through Financial Statements Text and Data Mining” Prof. Dr. Rommel Novaes Carvalho, CGU (30 min)

	<p>Coordenador-Geral do Observatório da Despesa Pública - DIE / SE / CGU Chair: Prof. Dr. Hussein Issa</p>
12h30-13h30	LUNCH <i>Almoço</i> (One hour)
13h30-14h05	<p>“Implementing smart fraud prevention monitoring” Rodolfo Szuster, CISA CIA CBA IDEA CaseWare – 35 minutes Moderator: Prof. Dr. Miklos Vasarhelyi</p>
14h05-15h30	<p>XBRL FOCUS: 85 minutes “XBRL BRAZIL Update on Brazil GAAP SBRL Taxonomy” Prof. Dr. Edson Luiz Riccio/ Prof Dr.Cecilia Geron (35min) “CURRENT XBRL PROJECT” Prof. Dr. Paulo Caetano da Silva (25 min.) Univ. de Salvador – Member of XBRL Certification Board e Banco Central do Brasil “XBRL new tendencies and implementations – Impact in Continuous Auditing & Reporting” Prof. Dr. Daniel Diaz (25 min.) Rosário University Argentina. Chair: Prof. Dr. Miklos Vasarhelyi</p>
15h30-15h45	COFFEE BREAK (15 min)
15h45-16h10	<p>BANKING SECTOR “Banking audit update” Dr. Washington Lopes (25 min) Superintendente de Auditoria Interna – TecBan S/A Moderator: Profa. Deniz Appelbaum</p>
16h10-16h35	<p>GOV OR XBRL REPORTING Prof. Dr. Ricardo Lopes Cardoso (25 min) FGV Rio de Janeiro Moderator: Profa. Andrea Rosario</p>
16h35-17h55	<p>GOVERNMENTAL OPEN DATA FOCUS : 80 min “ENHANCE governmental open data analytics tool” Prof. Dr. Hussein Issa (25 min) Department of Accounting & Information Systems, Rutgers University, USA “Duplicate Records Detection and Prioritization: A Case Study for a U.S. County” Profa. Andrea Rozario (20 min) Department of Accounting & Information Systems, Rutgers University, USA “CA/CM in the Public Sector” (20 min) Mauritius Codesso “ A tale of evolving standards: XBRL reporting for U.S. and Brazilian local governments” Profa. Deniz Appelbaum (15 min) Department of Accounting & Information Systems, Rutgers University, USA Chair: Prof. Dr. Fernando Tostes</p>
17h55-18h00	<p>CLOSING <i>Encerramento</i> Event Coordinators Coordenadores do Evento</p>
18h30-21h30	13º CONTECSI / 36º WCARS CLOSING DINNER

KEYNOTE SPEAKERS | PALESTRANTES INTERNACIONAIS (See 13° CONTECSI Program for all names and cvs of speakers/Veja no Programa do 13° CONTECSI os nomes de cvs de todos os apresentadores).

CHAIRS | COORDENADORES of 36° WCARS in 13° CONTECSI

Dr. Edson Luiz Riccio- 13th Contesi Chair



Professor of Information Systems and International Management

***FEA School of Economics, Business, Accounting
University of São Paulo***

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. 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. Founder of the AIS Brazil Chapter

Dr. Miklos A. Vasarhelyi - 36th WCARS Chair



***KPMG Distinguished Professor of Accounting
Information Systems
Rutgers Business School***

Professor Miklos A. Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which is working on projects for such leading companies as Siemens, KPMG, Procter & Gamble, D&B, AICPA, CA Technologies, Workiva, Morgan Stanley, and Brazil's Itau-Unibanco. Vasarhelyi, who received his Ph.D. in Management Information Systems from UCLA, has published more

than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting (JETA). He has been named the Outstanding Accounting educator by the AAA in 2013. The professor also has taught executive programs on AIS, audit automation, continuous audit, and electronic commerce to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, Itau Unibanco, and AT&T. He received his PhD from UCLA, his MS from Massachusetts Institute of Technology and earned a Bachelor's of Science degree in economics and electrical engineering from the State University of Guanabara and the Catholic University of Rio de Janeiro.

Invited Speakers:

Profa. Deniz Appelbaum



***PhD Candidate in Accounting Information Systems
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, data provenance, CA/CM and XBRL in the governmental/non-profit arenas, and on Big Data. 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 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 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.

Prof. Dr. Rommel Novaes Carvalho



***Professor- University of Brasilia
Manager of the Observatory of Public Spending
Brazil's Office of the Comptroller General***

Dr. Rommel N. Carvalho is the Manager of the Observatory of Public Spending at the Brazil's Office of the Comptroller General (CGU) and a Professor at University of Brasília (UnB). He leads a team of 20 Data Scientists responsible for monitoring public expenses, finding fraud, and fighting corruption. He has recently received the second place in the 5th Chico Ribeiro Prize about Quality and Cost Information of Spending in the Public Sector and has won the first place on the CONIP 2013 Excellence Award in the category Management and Geographical Information Systems. He finished both his Postdoctoral and his PhD in Systems Engineering and Operations Research at George Mason University, and

his Masters and Bachelor in Computer Science at UnB, in 2012, 2011, 2008, and 2003, respectively. Since 2004, Brazil's Office of the Comptroller General (CGU) has been publishing several data related to government expenditures as open government data in the Transparency Portal (<http://transparencia.gov.br/>), which was considered “one of the five best practice in strategies for transparency and fight on corruption in the world” by the United Nations in 2008. In 2010, CGU started publishing daily every financial statement produced by the Federal Government. Nevertheless, inconsistencies which hinder accountability have been found in these data sets. Moreover, the structured data for classifying a product is not well organized and used, thus we rely on unstructured data to identify the product we want to compute the reference price of. These difficulties and the sheer volume of data we have to analyze make this project a non-trivial endeavor. The price reference tool we developed at CGU uses statistics, data mining, and text mining techniques to retrieve essential information for a better accountability.



Prof. Msc Maurício Mello Codesso

PhD Candidate of Business Administration
Federal University of Santa Catarina

Mauricio Codesso é doutorando em administração pela Universidade Federal de Santa Catarina, possui mestrado em Contabilidade pela Universidade Federal Santa Catarina. Atua como professor de graduação e pós-graduação *latus sensus* nas disciplinas de Controladoria, Gestão Financeira, Governança Corporativa e Sistemas de Informação. Possui dez anos de experiência na área de implantação e desenvolvimento de sistemas ERP, Business *Intelligence*.



Prof. Dr. Daniel Diaz

Professor at University of Rosario
Expert Consultant
XBRL

Daniel Diaz teaches Information Technology in University of Rosario (UNR), Argentina. He also works as an XBRL expert consultant. He has trained teams and has worked in the implementation of XBRL in Treasury Secretary of Brazil (STN), Banks and Securities Commission of México (CNBV), Central Bank of Argentina (BCRA), Central Bank of Chile (BCCCh), and also in Central Bank of Uruguay (BCU). He has acted 6 times as a Judge of XBRL International Academic Competition, and has given lectures about XBRL in International Conferences all over Latin America. His presentation will give a brief update about the new specifications and tendencies of XBRL, its relationship with adjacent technologies (big data, knowledge discovery) and global initiatives as Open Government. Finally he will discuss the impact of this new approach in the field of Continuous Auditing & Reporting.



Rodrigo Otavio Coelho Hildebrand

Secretário - Tribunal de Contas da União, Secretaria da Previdência, do Trabalho e da Assistência Social TCU

Rodrigo Hildebrand is a federal auditor at Tribunal de Contas da União – TCU (Brazilian Supreme Audit Institution). He has graduated in Mechatronics Engineering and has a MBA in Controllershship, with experience in the Banking system and in auditing public Pension systems. Since 2015 he has been in charge of developing and coordinating the ‘Fiscalização Contínua’ (Continuous Supervision) project on social benefits as a senior specialist.

A Fiscalização Contínua em benefícios sociais é um processo de Acompanhamento desenvolvido pela Secex Previdência do Tribunal de Contas da União - TCU, que busca otimizar a fiscalização das funções de Governo “Previdência Social”, “Trabalho” e “Assistência Social”. Serão ilustrados os principais pontos em que a metodologia se difere dos demais trabalhos do TCU, bem como os resultados do primeiro ciclo de Fiscalizações Contínuas, finalizado em março de 2016.



Prof. Dr. Hussein Issa

Professor of Accounting Information Systems Rutgers Business School

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).



Dr. Clovis Peres

Senior Auditor Recieta Federal

Dr. Clovis Peres is a senior auditor at Receita Federal, the Brazilian Tax Administration office. At Receita, he heads the division that supervises the Public Bookkeeping System (SPED), being responsible for the collection and the processing of more than 80% of all corporate tax data in the country. He has graduated in Business, Accounting and has attended Law School. His first degree, however, is physics, a field in which he has also pursued a Masters and a PhD degree. His professional and academic interests currently lie in the fields of big data, electronic auditing, tax compliance and public policy.



Mr. Renato Perez Pucci ,

Analyst Finance and Control Core Consolidation of Public Accounts
NUCOP/CCONF

Renato Perez Pucci, graduate of Accounting from the University of Brasilia – Brazil, is Finance and Control Analyst of the National Treasury. He is a member of the development team of the taxonomy of the National Treasury, and works directly with its development and maintenance. It is part of the Center for Consolidation of Public Accounts of the STN, collaborating with the management of the System of Accounting and Tax Information of the Brazilian public sector - Siconfi. Mr. Pucci lectures and gives courses on Siconfi. He is working on the development of an Accounting Balances Matrix project which will receive granular data using XBRL GL and then turn them into reports from an XBRL taxonomy FR. The presentation "Transparency and access to data in Siconfi" AIMS to show how Siconfi Contribute to the Increase of the transparency and how the date the system receive is used by partners using XBRL.

Prof. Andrea Rozario



PhD Candidate in Accounting Information Systems
Rutgers Business School

Andrea Rozario is a PhD Student in Accounting Information Systems at Rutgers, the State University of New Jersey, USA. She is a licensed CPA and has worked for one of the “Big Four”, as well as a large healthcare company. Her research areas include Audit Analytics, Continuous Auditing and Governmental Accounting. Business and governmental entities generate and capture a substantial amount of data every day. Moreover, they analyze this collected data to make better informed decisions. Consequently, it is important to ensure the quality of such data before it is incorporated in the analyses that can support decision making. One of the issues that can negatively impact the quality of the data is the existence of duplicate records. Unfortunately, there is a shortage of studies in the governmental accounting literature that address the problem of duplicate records. Given the recent increased emphasis on the transparency and accountability of government funds, this study examines the problem of duplicate payments and proposes a framework to prioritize duplicate records and identify the more suspicious cases based on a cumulative risk score.



Prof. Dr. Paulo Caetano da Silva

Professor of Information Systems
University of Salvador

Paulo Caetano da Silva Universidade de Salvador, Brasil Professor do mestrado de Sistemas e Computação da Universidade Salvador - UNIFACS, Analista do Banco Central do Brasil, Doutor em Ciência da Computação pela Universidade Federal de Pernambuco (UFPE), Membro do International XBRL Certificatio Board, organismo responsável pela elaboração do programa de treinamento e certificação em XBRL do consórcio XBRL International Inc. Autor e organizador dos livros “XBRL – Conceitos e Aplicações”, “A Divulgação de Informações Empresariais (XBRL – eXtensible Business Reporting Language)” e "Certificação Digital – Conceitos e Aplicações" e de diversos artigos acadêmicos. Realizou diversas palestras e cursos sobre XBRL em instituições como Rutgers Business School, Banco Central da Argentina, Bolsa de Valores da Argentina, Banco Central do Uruguai e do Brasil, Controladoria do Município do Rio de Janeiro, Federação Brasileira dos Bancos, Faculdade de Economia e Administração da Universidade de São Paulo, no II Congresso Latino-Americano de XBRL, promovido pelo XBRL-Espanha, em Santiago do Chile, na Bolsa de Comercio de Buenos Aires, na Conferência Internacional XBRL / NIIF - Adopción en conjunto, entre outros.



Bruno Simoes, STN/SICONFI

Analyst Finance and Control
Center Consolidation and Transparency of Public
Accounts

Bruno Simões is a Finance and Control Analyst of the National Treasury and one of the pioneers in the development of XBRL taxonomy Siconfi Project. Bruno has an undergraduate and a master's degree in economics from the Federal University of Bahia and is co-author of the case study Siconfi published by Good Practices Committee of XBRL Consortium. Besides this Siconfi project, Bruno has worked voluntarily in the construction and revision formulas in XBRL for projects such as the Mexican Stock Exchange and the prototyping model linked to Standard Business Reporting. - SBR . The presentation "XBRL and XBRL GL in Siconfi information chain" aims to show how Siconfi exploits an open standard (XBRL) to collect, validate and integrate information without hardcoding.



Rodolfo Szuster

***Latin American Country Manager
CaseWare IDEA Inc.***

Rodolfo is the Latin American Country Manager at CaseWare IDEA Inc., for Argentina & Uruguay. As leader in Data Analytics and Continuous Monitoring and Compliance and past president of ISACA Buenos Aires Chapter, he has over 20 years of experience in IT government, audit control and security. He is an experienced speaker and thought leader on data analytics and interrogation. He has served in IIA & ISACA as different positions on local and international level. He has been also a consultant for IBD.



Fernando Tostes

***Professor at Faculdade de Administração e Finanças
Rio de Janeiro e Região, Brasil
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STATE UNIVERSITY RIO DE JANEIRO***