

RUTGERS

Rutgers Business School
Newark and New Brunswick

Twenty-Sixth World Continuous Auditing & Reporting Symposium

Rutgers Business School located at One Washington Park

Lecture Hall – Room 220, Newark, NJ 07102

January 16 & 17, 2013

<http://raw.rutgers.edu/26wcars>

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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

26 WCARS Conference Executive Committee:

*Dr. Michael G. Alles, Professor of Accounting Information Systems, Rutgers Business School,
Editor, International Journal of Disclosure & Governance*

Barbara Jensen, RARC /CAR Lab, Program Administrator

Trevor Stewart, (Retired) Partner, Deloitte & Touche LLP

*Dr. Miklos Vasarhelyi, Director – Rutgers Accounting Research Center & Continuous Auditing
& Reporting Lab, KPMG Professor of Accounting Information Systems, Rutgers Business School*

Dr. J. Don Warren, Jr., CPA, Professor of Accounting, University of Hartford

26 WCARS Advisory Committee:

*Dr. Alexander Sannella, Director – MBA in Professional Accounting & Director of MBA Programs -
Rutgers Business School*

An estimated 14 CPE credits will be awarded for this program

Wednesday, January 16, 2013 8:00 am – 5:10 pm

- 8:00 REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**
- 8:30 INTRODUCTION AND WELCOME**
Welcome Remarks: *Dean Glenn Shafer*, Rutgers Business School
Dr. Michael Alles, Symposium Chair, Department of Accounting & Information Systems, Rutgers Business School
- 8:45** *Dr. Miklos Vasarhelyi*, Director – Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab (RARC/CAR Lab)
“Innovations in CA/CM in CAR Lab”
- 9:00 SESSION I – ERP & Continuous Audit**
Chair: *Dr. Miklos Vasarhelyi*, Director – RARC/CAR LAB, Rutgers Business School
Eric E. Cohen, PwC, XBRL Global Technical Leader
“The Potential Role of Standardized Layers of Abstraction for ERP Detailed Data in Facilitating Continuous Audit: Data, Rules, Policies and Standards”
- 9:30 SESSION II – Software Solutions in Practice I**
Chair: *Rod Brennan*, CFE, PhD., Risk & Internal Controls Officer – NA, Siemens Corp.
Solon Angel, Technical Product Manager, CaseWare Inc.
“Big Data Analytics and its Application to Continuous Auditing”
- 10:00 BREAK & NETWORKING (2nd Floor Student Lounge)**
- 10:15 SESSION III – Software Solutions in Practice II**
Chair: *Dr. Michael Alles*, Professor of Accounting Information Systems, RBS
John Verver, CA, CISA, CMC, Vice President of Services & Product Strategy
ACL Services, Ltd.
“Integrating Continuous Auditing and Monitoring into Audit, Risk and Compliance Processes”
- 10:45 SESSION IV – Software Solution in Practice III**
Chair: *Michael Cangemi*, CPA, CISA, President & CEO, Cangemi Company LLC
Patrick Taylor, Chief Executive Officer, Oversight
“Using Continuous Monitoring to Create an Operational FCPA Program”
- 11:15 SESSION V – Software Solutions IV**
Chair: *Dr. Helen Brown -Liburd*, CPA, Professor of Accounting & Information Systems , Rutgers Business School
Anand Adya, Chief Executive Officer & *Brian Cleary*, Vice President, Marketing, Greenlight Technologies Inc.
“The Evolution of the Audit Function-from Controls Testing to Corporate Performance Management Insight”
- 11:45 LUNCHEON - Newark Museum – Engelhard Court, 1st flr, 49 Washington St., Newark**
- 1:15 SESSION VI: Practice Solutions I**
Chair: *Dr. Michael Alles*, Professor, Accounting Information Systems, Rutgers Business School
Thomas Criste, Partner, Deloitte & Touche LLP
“Where Do We Go From Here? Real World Results in Both the Profession & Corporate Environment”

- 1:45** **SESSION VII- Practice Solution II**
Chair: *Dr. J. Don Warren, Jr.*, CPA, Professor of Accounting, University of Hartford
Charles Harris, Partner, PricewaterhouseCoopers & CA Task Force at ASEC
“COSO Internal Controls Integrated Framework Update Project”
- 2:15** **SESSION VIII – Practice Solutions III**
Chair: *Dr. Alex Kogan*, Professor, Accounting Information Systems, Rutgers Business School
Jim Littley, Principal, KPMG LLP.
“A Maturity Model: Data Analytics-Enabled Auditing through Continuous Verification
of Enterprise Risk Management”
- 2:45** **Break – (2rd Floor Student Lounge)**
- 3:00** **SESSION IX – Implementation Successes I**
Chair: *Gregory Shields*, Director, Auditing & Assurance Standards, Canadian
Institute of Chartered Accountants
Eckhardt Kriel, CA, (SA), E. Kriel & Associates, Inc.
“Using Audit Analytics in IT Infrastructure Environments”
- 3:30** **SESSION X: Implementation Successes II**
Chair: *Dr. Michael Alles*, Professor of Accounting Information Systems, RBS
Brian Fox, CPA, Founder & Chief Marketing Officer, Confirmation.com
“Confirmation.com’s Role Uncovering the PFGBest Fraud”
- 4:00** **Session XI: Accounting Profession Update**
Chair: *Trevor Stewart* – Partner, (Retired), Deloitte & Touche LLP
Thomas Criste, Partner, Deloitte & Touche LLP
Amy Pawlicki, Director- Business Reporting, Assurance & Advisory Services, AICPA
William R. Titera, Partner- Professional Practice – Auditing & Assurance Services, Ernst
& Young LLP
Charles E. Harris Partner, PricewaterhouseCoopers
- 4:50** **Session XII: CA Research**
Chair: *Dr. Richard Dull*, Professor of Accounting, West Virginia University
Dr. Miklos Vasarhelyi, Director – RARC & CAR Lab, Rutgers Business School
“The Audit Ecosystem”
- 5:10** **Adjournment**

5:45 pm – 8:00 pm **Dinner sponsored by**



The Spanish Pavilion, 31 Harrison Avenue, Harrison, NJ 07029

Thursday, January 17, 2013 8:00 am – 3:20 pm

- 8:00** **CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**
- 8:30** **SESSION XIII: Software Solutions I**
Chair: *Dr. Michael Alles*, Professor, Accounting Information Systems, Rutgers Business School
Ken Fritz, Executive Vice President, Trintech
- 8:50** **SESSION XIV: Academic Research**
Dr. Michael Alles, Professor, Accounting Information Systems, Rutgers Business School
Dr. Virginia Cortijo, Professor, Stonehill College
“Students’ Perceptions of Facebook for Academic Purposes”
- 9:05** **SESSION XV: Bringing Home the Business Cases**
Co-Chairs: *Philip Elsas*, Computational Auditing & *Trevor Stewart*,
Retired, (Deloitte& Touche)
“Business Case for the Integrated Owner-ordered & Management-ordered Audit Approach”
Pieter de Kok, Leader of TUACC, Partner at Coney & *John Verver*, CA, CISA,
CMC, Vice President of Services & Product Strategy ACL Services, Ltd.
“Auditing the Unknown”
Chris Nedza, CEO of Zeezor
“Continuous Auditing for the Franchise Industry”
- 10:05** **SESSION XVI: Projects in Internal Audit I**
Chair: *Dr. Michael Alles*, Professor, Accounting Information Systems, Rutgers Business School
Satyajeet Ghosh, SVP & General Auditor; *Vikas Dutta*, Principal Internal Auditor &
Rob Zanella, VP Internal Audit, CA Technologies
“Projects in Internal Audit at CA”
- 10:25** **Break – 2rd Floor Student Lounge**
- 10:40** **SESSION XVII – Software Solutions II**
Chair: *Dr. Michael Alles*, Professor, Accounting Information Systems, Rutgers Business School
Liv Apneseth Watson, Director of Global Business Development, Webfilings
“Integrated Reporting Requires Integrated Assurance”
- 11:00** **SESSION XVIII: Projects in Internal Audit II**
Chair: *Dr. J. Don Warren, Jr.*, CPA, Professor of Accounting, University of Hartford
Hussein Issa, PhD. Student, Rutgers Business School
“A Predictive Ordered Logistic Regression Model for Quality Review of Control Risk
Assessments”
Jason Gross, CPA, CIA, CFE, CISA, ACDA, Vice President, Controls Management,
Siemens Financial Services, Inc.
“The Road to Continuous Assurance”

12:00

SESSION XIX: Dodd Frank

Chair: Dr. Michael Alles, Professor, Accounting Information Systems, Rutgers Business School
Thomas Zachariah, CGEIT, CRISC, CISA, CISM, CSSBB, CSM, ITIL, PMP,
Senior Manager, Ernst & Young
“Dodd-Frank Wall Street Reform & Consumer Protection Act Living Wills-IT Implications”

12:15

LUNCH – 2nd Floor Student Lounge

1:00

SESSION XX – Projects in Internal Audit III

Chair: *Dr. Alex Kogan*, Professor, Accounting Information Systems, Rutgers Business School
Emerson Macedo Bortoloto, Director, Internal Audit, Itau - Unibanco,
Qi Liu & Basma Moharram, Rutgers PhD. students
Bill Medrano, Senior Consultant, Verizon Internal Audit: Forensics & Analysis
“Continuous Control Monitoring at Verizon”
G. Paolo Voarino, Administrator, TASC.YCH, Italy; *Stefano Punzetti*, Operations
Manager, CARIFE Bank, Italy
“ECB new pan – European Supervision (formalization)”
Luis Antonio Carvalho Pires, Executive of Auditing, Risks & Controls, Camargo Correa
“Audit Continuous Remote”

2:20

SESSION XXI – CA Research

Chair: *Dr. Kevin Moffitt*, Department of Accounting & IS, Rutgers Business School
Paul Byrnes, PhD. Student, Rutgers Business School
“Update on the Pink Book”
Jacob Z. Haislip, PhD. Student, *Dr. Gary Peters & Vernon Richardson*, University of Arkansas.
“Auditor IT Experience & Client Benefits”

3:20

Closing Comments and Adjournment