

The 2nd North America

IDEA User Conference

The premier event for IDEA users from beginners to specialists

M A K I N G A N I M P A C T W I T H I D E A

October 5 – 6, 2010

with Pre- and Post-Conference Workshops

The Woodlands Resort & Conference Center
The Woodlands (Houston), Texas



Presented by Audimation Services, Inc. in cooperation with CaseWare IDEA Inc.



Who will benefit from attending the 2nd North America IDEA User Conference?

Whether you're new to IDEA — or even just considering it — or if you're a seasoned user, you will find lots to learn at this exciting event.

- CPA Firms
- Corporations
- Government
- Consulting
- Education
- Audit
- Fraud Investigation
- Compliance
- Information Technology
- Tax

Conference Program Highlights

- Keynote address — Toby Bishop, Deloitte LLP — “Enhancing Corporate Resiliency: Using CAATs Strategically to Detect Fraud and Corruption”.
- Opening presentation — “IDEA – What's New”.
- Special wrap-up session — Chuck Manganiello, AuditSense, LLC, on what steps to take the first day back on the job.
- 24 concurrent sessions — from the basics for beginners to advanced techniques for the experienced IDEA user, presented by experienced IDEA users, including:
 - New trends in fraud detection and investigation.
 - Applying IDEA's advanced statistical methods in an audit context.
 - Strategies and techniques for acquiring data.
 - Data analysis and audit standards.
 - CaseWare's new continuous auditing solution, CaseWare Monitor.
- 4 optional Pre- and Post-Conference Workshops.

Conference Features

- Join our staff representatives at the exhibit area for what's new with training, services, IDEA's latest updates and our new services related to CaseWare Monitor.
- Great value for a low registration fee.
- New — CaseWare IDEA Golf Scramble sponsored by CaseWare IDEA Inc. Discounted greens fees plus fun prizes.
- Personalized “Helpdesk” — join Bill Blake at the Audimation Booth for 15 minutes of personalized time to answer your toughest questions.
- Conference Reception on the first evening of the conference — a chance to unwind after a full day of learning. Relax and enjoy some refreshments while networking with speakers, staff and other attendees. Sponsored by CaseWare IDEA Inc.
- Special conference hotel rates at **The Woodlands Resort** — \$199 per night, single or double.

The 1st North America IDEA User Conference was a huge success. Here are a few comments from participants:

“The IDEA User Conference provides a collaborative environment where IDEA users can share their ideas, questions and solutions with others. It's a great opportunity to connect and socialize with organizations of all sizes and industries in a non-competitive setting. During the past year, I've stayed in contact with fellow conference attendees to learn more about how they are using IDEA in their work.”

Sheila Beck
Apple Growth Partners

“By attending the Conference in 2008, we were able to connect with other IDEA users and find out how they were using the product, then share that information with the rest of our staff. The interaction with fellow IDEA users gave us valuable insight into how IDEA could be used in different scenarios, including best practices.”

John Milligan, Partner
Fust Charles Chambers LLP

“The event was very well done and I learned a great deal from attending. Whether you're new to IDEA, or an experienced user, the User Conference offers something for everyone to help expand your knowledge and use of IDEA. The speakers were outstanding! I particularly enjoyed the opportunity to talk with the Audimation Services staff and helpdesk team, who are always knowledgeable and helpful. We love IDEA and this was a great event.”

Ron Ben-Dov
Hampton Roads Bankshares, Inc.

Here's what other conference organizers have said about The Woodlands Resort:

“All of my participants enjoyed the wonderful accommodations and the staff was very helpful and always ready to work with me.”

“All of the attendees were very impressed with the staff and the location of the meeting. We look forward to working with The Woodlands Resort again.”

The 2nd North America IDEA User Conference Highlights

Expand your conference experience by attending a pre- and/or post-conference workshop. All workshops are hands-on, group-live events. Participants should bring a laptop with IDEA Version 7.3 or higher installed."

Pre-Conference Workshops: October 4, 2010, 8:30 – 11:30 a.m.

Please choose one:

Sampling with IDEA — Beyond the Mechanics – Part I Attribute Sampling and Monetary Unit Sampling

Program level: Basic
Prerequisite: None

By: Lynford Graham, *Bentley University*
Carol Ursell, *Audimation Services, Inc.*

This workshop will introduce you to Attribute and Monetary Unit Sampling using IDEA. Hands-on exercises and structured learning will develop skills and understanding beyond just the mechanics of software operations. Examples used in the workshop will be derived from common applications in auditing. Topics covered include Determining the Sample Size, Interpreting Sample Results, Applications of Attribute Sampling, When Monetary Unit Sampling Should Be Used, Sampling Terminology, and practical issues related to both sampling methods.

Using IDEA to Uncover Fraud in Payroll

Program level: Intermediate
Prerequisite: Basic understanding of IDEA

By: Leonard Vona, *Fraud Auditing, Inc.*
Jill Davies, *Audimation Services, Inc.*

IDEA data analysis software is an integral tool in uncovering inherent payroll fraud schemes such as ghost employees, payroll adjustment fraud, and overtime fraud. In most organizations there is an abundance of data in the payroll processes to be analyzed as it is not feasible to include all payroll transactions in detail testing. The selection criteria must be considered with due professional care as even the best audit procedures will not detect fraud if the detail testing does not include at least one fraud transaction. Classroom discussions will focus on identifying and utilizing appropriate red flags and data mining techniques that improve the auditor's ability to find fraud. We will also discuss the relevant audit issues in testing for fraud and the real life issues you will confront.

Post-Conference Workshops: October 7, 2010, 8:30 - 11:30 a.m.

Please choose one:

Sampling with IDEA — Beyond the Mechanics – Part II Classical Variables Sampling and Selecting Statistical Samples

Program level: Basic
Prerequisite: None

By: Lynford Graham, *Bentley University*
Jill Davies, *Audimation Services, Inc.*

This workshop will introduce you to Classical Variables Sampling, Random Sampling, Systematic Sampling, and Stratified Random Sampling using IDEA. Hands-on exercises and structured learning will develop skills and understanding beyond just the mechanics of software operations. Examples used in the workshop will be derived from common applications in auditing. Topics covered include the How, When and Why of Classical Variables Sampling (CVS), CVS for Substantive Sampling, Random Sampling, Systematic Sampling, Stratified Random Sampling, and Probability Proportional to Size Sampling.

Mastering the IDEA Report Reader

Program level: Intermediate
Prerequisite: Basic understanding of Report Reader

By: Carol Ursell, *Audimation Services, Inc.*

This workshop will provide you with a walkthrough and tips for importing print reports and PDFs using the power of IDEA's Report Reader. You will review the 10 step process for any layer, how to add in headers and footers, learn strategies for working with multi-line fields and multi-line layers, understand how to use floating traps and pick up some PDF import tips and tricks.



Plenary Sessions and Special Events

IDEA — What's New

By: Alain Soublière, *CaseWare IDEA Inc.*

In this session Alain will show the latest enhancements to IDEA Version Eight and also review some underused functions released in older versions. He will also offer a glimpse of where the product is headed with future versions.

Enhancing Corporate Resiliency: Using CAATs Strategically to Detect Fraud and Corruption

By: Toby Bishop, *Deloitte LLP*

Using CAATs to detect fraud and corruption can be fun and expense reports are always a soft target. But are there other uses of CAATs that could be much more valuable? In which directions should we consider herding CAATs? Toby will share some ideas based on the risk management concepts in his book, *Corporate Resiliency: Managing the Growing Risk of Fraud and Corruption*.

CaseWare IDEA Update — Development and Global Strategy

By: Bob Cuthbertson, *CaseWare IDEA Inc.*

CaseWare IDEA Inc. has grown exponentially since its formation in 2000, through expanded development activities, enhanced distribution network, increased participation in academic and professional activities, expanded global and local marketing and most recently, technology partnerships. Bob has been Chief Operating Officer of CaseWare IDEA Inc. since its formation and will provide some insight in the future of the company and its products.

Great "IDEAs" — What to Do Now

By: Chuck Manganiello, *AuditSense, LLC*

Chuck specializes in training and consulting services and has helped thousands of professionals to achieve their goals. After attending this session, you will be able to:

- Describe the keys to elevating IDEA usage in your organization.
- Identify roadblocks to success.
- Brainstorm solutions to overcome barriers.
- List your specific action steps.

Personalized Helpdesk Booth

Bill Blake, Audimation's chief IDEA Customer Support Specialist, will be available for 15 minute sessions throughout the conference to assist with importing and other technical support questions.

Networking Activities

CaseWare IDEA Golf Scramble — October 4, 2010

The 1st CaseWare IDEA Golf Scramble will be held at the Panther Trail course at The Woodlands Resort. The course is a sensational experience for golfers of all skill levels. Conference participants will get discounted greens fees (\$40) and there will be lots of fun and prizes.

Other networking activities — October 4, 2010

For participants who do not golf, there will be organized activities throughout the afternoon. Visit the registration area to meet your fellow participants and have some fun!

Reception — October 5, 2010

After a day of challenging sessions, relax and enjoy some food and refreshments with conference speakers and participants. This event is sponsored by CaseWare IDEA Inc.

An easy way to earn CPE Credits

(Conference, 16 hours; Optional Conference Workshops, 3 hours each session)

The 2nd North America IDEA User Conference is designed to meet guidelines for continuing professional education. Audimation Services, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of the continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417.

Web site: www.nasba.org



Conference Timetable

October 4, 2010 • Pre-Conference Workshops

SESSION TIMES	DESCRIPTION
8:30 a.m. – 11:30 a.m.	Sampling with IDEA – Beyond the Mechanics – Part I Attribute Sampling and Monetary Unit Sampling <i>Lynford Graham, Bentley University, Carol Ursell, Audimation Services, Inc.</i>
	Using IDEA to Uncover Fraud in Payroll <i>Leonard Vona, Fraud Auditing, Inc. Jill Davies, Audimation Services, Inc.</i>
12:30 p.m. – 5:30 p.m.	CaseWare IDEA Golf Scramble

October 5, 2010

SESSION TIMES	DESCRIPTION
7:30 a.m. – 8:30 a.m.	CONTINENTAL BREAKFAST
8:30 a.m. – 9:30 a.m.	Opening Remarks and Introductions <i>Carolyn Newman, Audimation Services, Inc.</i>
	IDEA – What's New <i>Alain Soublière, CaseWare IDEA Inc.</i>
9:30 a.m. – 9:50 a.m.	BREAK
9:50 a.m. – 11:00 a.m.	Using IDEA to Data Mine for Fraud <i>Leonard Vona, Fraud Auditing, Inc.</i>
	Setting ODBC to Feed Financial System Data to IDEA <i>David Ellis, Tribune Company</i>
	Conducting Contract Audits Using IDEA <i>Mark Myers, Department of Veterans Affairs</i>
11:10 a.m. – 12:20 p.m.	Data Analysis for the Healthcare Industry <i>Lia Dunne, Bartlett, Pringle and Wolf, LLP</i>
	Data Analysis – The First Step: Data Acquisition and Verification Strategies <i>Timothy Smith, KPMG LLP</i>
	Benefits of Using IDEA Smart Analyzer in a CPA Firm <i>Mark Mayberry, BDO Seidman, LLP</i>
12:20 p.m. – 1:30 p.m.	LUNCH
1:30 p.m. – 2:40 p.m.	Her Passion for Fashion – A Case Study of Travel and Expense Fraud <i>Bethmara Kessler, The Fraud and Risk Advisory Group</i>
	Using IDEA to Identify Potentially Anomalous Transactions (PATs) <i>David King, UHY Advisors</i>
	How IDEA Server Can Work for You <i>Alain Soublière, CaseWare IDEA Inc.</i>
2:40 p.m. – 3:00 p.m.	BREAK
3:00 p.m. – 4:10 p.m.	Tools for Identifying and Preventing Insurance Fraud <i>Robin Cramer, Bender Ciccotto & Co., CPA's, LLP</i>
	Incorporating IDEA in Your Financial Audits <i>Michelle Berkoben, Elko & Associates Ltd.</i>
	Transitioning from Ad-Hoc to Continuous Reporting <i>Jennifer Ellison, Smith International, Inc. Patrick Rodriguez, Halliburton</i>
4:20 p.m. – 5:30 p.m.	Exploring New Areas to Use IDEA Report Reader <i>Frank Duzicky, Alpern Rosenthal</i>
	Using Advanced Statistical Methods and Benford's Law 2 in Your Audits <i>Mark Nigrini, College of New Jersey Alain Soublière, CaseWare IDEA Inc.</i>
	General Ledger Analysis and Journal Entry Testing <i>James Robson, McGladrey & Pullen, LLP</i>
5:30 p.m.	RECEPTION



Conference Timetable (cont'd)

October 6, 2010

SESSION TIMES	DESCRIPTION		
7:30 a.m. – 8:30 a.m.	CONTINENTAL BREAKFAST		
8:30 a.m. – 9:30 a.m.	Keynote Presentation: <i>Toby Bishop, Deloitte LLP</i> – Enhancing Corporate Resiliency: Using CAATs Strategically to Detect Fraud and Corruption		
9:30 a.m. – 9:45 a.m.	CaseWare IDEA Update – Development and Global Strategy: <i>Bob Cuthbertson, CaseWare IDEA Inc.</i>		
9:45 a.m. – 10:05 a.m.	BREAK		
10:05 a.m. – 11:15 a.m.	Effectively Using IDEA for Due Diligence Assignments <i>Jeff Michelson, Grant Thornton LLP</i>	Auditing Company Credit Card Transactions Using IDEA <i>Sabri Keskin, American Water</i>	Statistical Sampling in Auditing – What To Use and When <i>Lynford Graham, Bentley University</i>
11:25 a.m. – 12:35 p.m.	Auditing Travel and Entertainment Using IDEA <i>Jennifer Ellison, Smith International, Inc. Patrick Rodriguez, Halliburton</i>	SAS 99 Manual Journal Entry Testing <i>Matt Storlie, Baker Tilly LLP</i>	Fraud Detection and Investigation Using IDEA <i>Phil Levi, Levi & Sinclair, LLP</i>
12:35 p.m. – 1:45 p.m.	LUNCH		
1:45 p.m. – 2:55 p.m.	How to Perform an Inventory Audit Using IDEA <i>Maxine Stankich, ArcelorMittal</i>	Auditing Security Information with CaseWare Examiner <i>Jeff Roth, RSM McGladrey Don Sparks, Audimation Services, Inc.</i>	Continuous Auditing with CaseWare Monitor <i>Andrew Simpson, CaseWare RCM Inc. Alain Soublière, CaseWare IDEA Inc.</i>
2:55 p.m. – 3:15 p.m.	BREAK		
3:15 p.m. – 4:30 p.m.	Great “IDEAs” – What to Do Now: <i>Chuck Manganiello, AuditSense, LLC</i>		
4:30 p.m.	CONFERENCE CLOSES		

October 7, 2010 • Post-Conference Workshops

SESSION TIMES	DESCRIPTION	
8:30 a.m. – 11:30 a.m.	Sampling with IDEA – Beyond the Mechanics – Part II Classical Variables Sampling and Selecting Statistical Samples <i>Lynford Graham, Bentley University Jill Davies, Audimation Services, Inc.</i>	Mastering the IDEA Report Reader <i>Carol Ursell, Audimation Services, Inc.</i>



Concurrent Session Descriptions

(See Conference Timetable for Date and Time)

Using IDEA to Data Mine for Fraud

By: *Leonard Vona, Fraud Auditing Inc.*

Leonard brings over 30 years of diversified auditing and forensic accounting experience to this session. You'll learn:

- Why IDEA software is being used as a key tool in the data mining stage of the fraud audit approach.
- How IDEA software is being used in the data mining process to help identify fraud in disbursement system.
- What reports are useful from IDEA in finding fraud in disbursements.

Setting ODBC to Feed Financial System Data to IDEA

By: *David Ellis, Tribune Company*

David will provide insight into understanding system data to support audits. In this session he will cover a number of areas including:

- Understanding your source data.
- Why you might want to use a SQL View.
- Importing tables with ODBC into IDEA and other IDEA processes you might want to do.
- Using IDEA Script to automate and speed up the process.
- Setting up an automated process to import and execute the scripts on a regular basis.

Conducting Contract Audits Using IDEA

By: *Mark Myers, Department of Veterans Affairs*

Government contract auditing is a hot topic right now. In this session, Mark will help you to learn:

- The importance of auditing by objective and formulating good questions concerning the data that relate to the objectives.
- The importance of reliable data and criteria.
- How to cut large databases down to size.
- How to use the Join function as an extraction tool for a large number of criteria and to add criteria to data for future tests.
- How to use the Pivot Table for analysis of transactional data.

Data Analysis for the Healthcare Industry

By: *Lia Dunne, Bartlett, Pringle and Wolf, LLP*

Lia brings a number of years of experience in this field. This will be a very worthwhile session for those of you who audit clients in the healthcare industry. She will discuss how to:

- Gain efficiency in auditing medical accounts receivable.
- Evaluate an allowance for bad debts.
- Analyze accounts receivable aging.

Data Analysis – The First Step: Data Acquisition and Verification Strategies

By: *Timothy Smith, KPMG LLP*

Tim has designed this session for users who need to access complex data files. A number of areas will be discussed to make your first step to data analysis an easier transition.

Topics to be covered include:

- Understanding the task and requesting the right data.
- Understanding how to get the data out — reporting tools and queries — ERPs and legacy systems.
- Getting the data into idea.
- Verifying completeness and accuracy of the data received.

Benefits of Using IDEA Smart Analyzer in a CPA Firm

By: *Mark Mayberry, BDO Seidman, LLP*

In this session Mark will explain how Smart Analyzer can enhance productivity within an organization. This in-depth session will cover how to:

- Streamline common audit procedures, with a focus on identification of unusual items.
- Deploy consistent data analysis techniques in higher audit risk areas.
- Enable audit teams to apply procedures to data from different financial applications using standardized routines.

Her Passion for Fashion

– A Case Study of Travel and Expense Fraud

By: *Bethmara Kessler, The Fraud & Risk Advisory Group*

Bethmara's private investigative and senior audit management experience will make this an interesting session for everyone. None of us like to think fraud could happen in our organization. Listen and learn from this informative session. Topics to be covered include:

- How a routine travel and expense audit led to the identification of multiple expense fraud schemes.
- How IDEA can be used to identify suspicious patterns of behavior in the submission of expenses.
- Some tips and tricks for reviewing expense documentation and receipts to spot even the most cleverly disguised expense schemes.

How IDEA Server Can Work for You

By: *Alain Soublière, CaseWare IDEA Inc.*

Server technology is at the forefront of most organizations' IT priorities. Alain will introduce you to some IDEA Server success stories to show you how to:

- Recognize opportunities for improved efficiency and effectiveness.
- Streamline IDEA Server implementation with some important do's and don'ts.
- Evaluate options such as server-only file management.

In addition, Alain will provide some insights into future development for IDEA Server.



Concurrent Session Descriptions

(See Conference Timetable for Date and Time)

Using IDEA to Identify Potentially Anomalous Transactions (PATs)

By: David King, UHY Advisors Inc.

David brings extensive experience and knowledge to this session. Looking for and identifying "PATs" will become part of your data analysis routine. Learn how to:

- Use IDEA to format/standardize data to allow for testing.
- Decide which tests are applicable on your data set.
- Run tests in IDEA to identify PATs.

Tools for Identifying and Preventing Insurance Fraud

By: Robin Cramer, Bender Ciccotto & Co., CPAs LLP

Robin specializes in forensic accounting and litigation support. Her 18 years of experience will guide you through:

- Types of fraud in the insurance industry.
- Identifying red flags.
- Measuring effectiveness of internal controls.
- Quantifying losses and calculating recovery amounts.

Incorporating IDEA in Your Financial Audits

By: Michelle Berkoben, Elko & Associates, Ltd.

Michelle has focused on developing paperless audit processes for her firm. In this session you will learn:

- Best practices in obtaining files from clients and how to keep track of them from year-to-year.
- How to apply IDEA procedures that can be used on most audits.
- How to incorporate templates in a paperless environment for audit efficiency.

Michelle will also demonstrate the importance of audit documentation while using IDEA.

Exploring New Areas to Use IDEA Report Reader

By: Frank Duzicky, Alpern Rosenthal

Frank brings his extensive background in training and technology to this session. He will show you:

- An out of the box example of how IDEA successfully contributed to managing data.
- Innovative ways to apply IDEA in a tax practice.
- How to identify other areas of opportunity.

Transitioning from Ad-Hoc to Continuous Reporting

*By: Jennifer Ellison, Smith International, Inc.
Patrick Rodriguez, Halliburton*

In this session, Jennifer and Patrick will draw on their many years of experience in IT audit, forensic auditing and ethics and compliance. You will learn how to:

- Assess your company's possibilities and limitations.
- Prioritize audit and/or business processes to automate.
- Identify scheduling methods.
- Deal with common challenges.

Using Advanced Statistical Methods and Benford's Law 2 in Your Audits

*By: Mark Nigrini, The College of New Jersey
Alain Soublière, CaseWare IDEA Inc.*

Mark and Alain will provide an animated review of the capabilities of the Advanced Statistical Methods module and the new Benford's Law 2 analysis in the context of audit testing. You'll learn how to:

- Use Correlation to identify data which does not match overall averages.
- Compare forecasts to actual results using Trend Analysis.
- Evaluate data sets for possible digital anomalies.

Put the power of statistics to work on your audits!

General Ledger Analysis and Journal Entry Testing

By: James Robson, McGladrey & Pullen, LLP

James' 20 years of experience using CAATs to analyze data will make this a 'don't miss' session. James will guide you through effective and efficient testing and outline some important GL and JE techniques for improved results, including:

- How to obtain the file types and data fields needed for efficient testing.
- How to test completeness of general ledger files.
- How to select and perform tests such as those outlined in professional guidance.
- Different techniques available to find information in the general ledger.

Effectively Using IDEA for Due Diligence Assignments

By: Jeff Michelson, Grant Thornton LLP

Jeff's experience in Grant Thornton's Transaction Advisory Services Group has helped him develop techniques for using IDEA in this type of assignment. He will show you how to:

- Summarize data in an effective manner.
- Create simple extractions that can help you analyze data for clients.
- Utilize graphs and charts within IDEA.

Auditing Company Credit Card Transactions Using IDEA

By: Sabri Keskin, American Water

Sabri brings 12 years of experience working in credit card transactions to this session. He will show you the tools you need to help eliminate internal (employee) credit card abuse, including:

- Mastering the essentials of auditing company credit card transactions using IDEA.
- Acquiring new skills that you can immediately utilize at your company.
- Analyzing your organization's internal controls for weaknesses and holes.
- Instituting effective internal controls for reducing duplicate payments, fraud and wasteful spending.
- Protecting your company against employee credit card abuse.



Statistical Sampling in Auditing – What To Use and When

By: *Lynford Graham, Bentley University*

As a recognized thought-leader in the field, Lyn will take you through all the elements of statistical sampling from the role of sampling in auditing to demonstrations using the power of IDEA. Lots to learn in this session such as:

- The role of sampling in auditing.
- Basic sampling requirements in the professional standards.
- How IDEA's suite of sampling software is applied to meet audit needs.
- Brief demonstration of the power of IDEA's statistical sampling software.

Auditing Travel and Entertainment Using IDEA

By: *Jennifer Ellison, Smith International, Inc.*
Patrick Rodriguez, Halliburton

Jennifer and Patrick will focus this session on helping you audit travel and entertainment, from obtaining necessary data to all the steps through to successfully reporting results. This session will show you how to:

- Obtain and understand transactional data.
- Analyze expense report data against credit card data.
- Use a risk based approach to target high risk individuals.
- Successfully report results.

How to Perform an Inventory Audit Using IDEA

By: *Maxine Stankich, ArcelorMittal*

Maxine's "how-to" session will guide you through an inventory audit and identify and define what is needed for success. You'll learn how to:

- Define fields needed to perform an inventory audit.
- Identify key things to look for.
- Analyze inventory data with IDEA.

SAS 99 Manual Journal Entry Testing

By: *Matt Storlie, Baker Tilley LLP*

Matt specializes in fraud examinations and forensic accounting. In this session he will show you how to:

- Use IDEA to review 100% of client's manual journal entry transactional data.
- Integrate forensic accounting procedures to run a battery of fraudulent tests.
- Scorecard the overall test results and risk-rank individual journal entry line items.
- Select a SAS 99 risk-based sample for testing financial statement audit/review.

Fraud Detection and Investigation Using IDEA

By: *Philip Levi, Levi & Sinclair, LLP*

Phil was selected as the Fraud Examiner of the Year in 2007 by ACFE. In this session you work with Phil to learn:

- What fraud is and how you can use IDEA to find it.
- How to use IDEA to preserve the evidence and simplify your case in court.

Phil will also describe some "war stories" that needed IDEA to sift through the mountain of data and produce useful information.

Auditing Security Information with CaseWare Examiner

By: *Jeff Roth, RSM McGladrey*
Don Sparks, Audimation Services, Inc.

IDEA can be used in many applications beyond transaction auditing. In this session, Jeff will draw experiences from his 24 year career to show you:

- How to import security data into IDEA.
- Techniques for event analysis covering applications, security and system events.
- How to perform effective access control analysis for users, print sharing, and services.

Continuous Auditing with CaseWare Monitor

By: *Andrew Simpson, CaseWare RCM Inc.*
Alain Soublière, CaseWare IDEA Inc.

Andrew and Alain will introduce you to Caseware's latest product offering, CaseWare Monitor, a software solution for continuous auditing and monitoring. You'll learn how to:

- Easily build IDEAScripts to test controls.
- Configure CaseWare Monitor to execute the tests and report results.
- Manage exception reporting and document exception resolution.

Client success stories will also be reviewed.



Conference Presenters

MICHELLE BERKOBEN

Michelle Berkoben is an engagement supervisor for Elko & Associates Ltd. in the Accounting and Auditing department in the Media, PA office. She is the driving force internally for paperless audit methodology and ongoing improvement of project management. Michelle uses IDEA extensively on audit engagements, is an IDEA instructor and trainer for the firm and has trained clients on the use and benefits of IDEA.

BILL BLAKE

Bill Blake is a Customer Support Specialist with Audimation Services, Inc. He has over 19 years of experience in the banking industry, and more than 21 years of experience working with computer operation programs in the financial and accounting industries. Bill's responsibilities include helping clients to effectively use IDEA to solve problems and accomplish their audit objectives by providing possible solutions and specific action steps to be taken.

TOBY BISHOP

Toby Bishop is a director of the Deloitte Forensic Center for Deloitte Financial Advisory Services LLP. He is a CPA, CFE and former president of the Association of Certified Fraud Examiners, who has been named five times to Accounting Today's Top 100 Most Influential People in the Accounting Profession. In 2009, Toby co-authored the book, *Corporate Resiliency: Managing the Growing Risk of Fraud and Corruption*.

ROBIN CRAMER

Robin Cramer, CPA is a Director of the Litigation Consulting Services & Forensic Accounting Group at Bender Ciccotto & Co., CPA's, LLP. Her specialties are forensic accounting, litigation support and auditing. With over 18 years of experience, she has worked on complex projects including financial investigations, white-collar crime, money laundering, earnings management, and evaluations of procedures and internal control. In addition, Robin has extensive auditing experience working with large public and private companies.

BOB CUTHBERTSON

Bob Cuthbertson has been Chief Operating Officer of CaseWare IDEA Inc. since its formation in 2000. He is currently a member of the Board of Directors of the University of Waterloo Centre for Information Systems Assurance, a member of the steering group of the OECD (Organisation for Economic Co-operation and Development) Tax eAudit Task Group and a past member of the XBRL International Steering Committee. Mr. Cuthbertson is a Chartered Accountant with a specialty in Information Technology (CA•IT) and holds a Bachelor of Commerce degree from Queen's University School of Business.

JILL DAVIES

Jill Davies is Vice President of Technical Services, Audimation Services, Inc. and has over 20 years of experience as an auditor and manager in the banking industry. She has authored a number of IDEAScript macros that are available to help users automate their audit and analysis work, including the IDEA applications used for the book *The Payables Test Set* and the *Intro to IDEA Guide*. Jill was also responsible for programming the core analytical routines for the Audimated Tests for IDEA.

LIA DUNNE

Lia Dunne is an Audit Supervisor at Bartlett, Pringle and Wolf, LLP, a member of the RSM McGladrey Network, in Santa Barbara, CA. During her 8 years of public accounting experience, Lia's industry focus has included non-profit healthcare and other for-profit entities. She enjoys teaching and public speaking and is a member of AICPA and CalCPA.

FRANK DUZICKY

Frank Duzicky is the Manager of Learning and Development for Alpern Rosenthal, a Top 100 CPA and business advisory firm, headquartered in Pittsburgh, PA. Frank serves as a firm wide resource for developing courseware, delivering training, monitoring compliance with professional standards, facilitating feedback and leveraging technology for productivity improvements.

DAVID ELLIS

David Ellis is Audit Manager in the Tribune Audit Department, and is responsible for Audit Technology. He has more than 20 years of accounting, IT and audit experience. The audit staff relies on David for assistance in obtaining and understanding system data to support their audits. David has a BS in Accounting from Illinois Wesleyan University.

JENNIFER ELLISON

Jennifer Ellison is Audit Manager, Ethics and Investigations, at Smith International in Houston, TX. She has 11 years of experience including IT audit, forensic auditing, fraud investigations, and ethics and compliance activities. She is a CISA and CFE, and is the original author of the Social Security macro available on the Audimation website.

LYNFORD GRAHAM

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Phil Levi is a Partner at Levi & Sinclair, a Canada-based forensic accounting and auditing firm with emphasis in auditor negligence litigation, Canadian & US GAAP, forensic auditing and litigation support. He has over 40 years of accounting and finance experience across various industries. Phil is licensed as a Certified Public Accountant in Maine, Florida and North Carolina, a Member of the AICPA Fraud Advisory Committee, a regent emeritus of the Association of Certified Fraud Examiners and was selected as the Fraud Examiner of the Year in 2007.

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Chuck Manganiello is the founder of AuditSense, LLC, specializing in providing training and consulting services to help professionals achieve their professional development goals. He has provided training to over 13,000 professionals at CPA firms in the areas of Audit Effectiveness and Efficiency, Core Staff Training, Professional Development, Time Effectiveness, and IDEA - Data Extraction Software. Chuck is a member of the AICPA, PICPA and National Speakers Association.



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Mark Mayberry is responsible for BDO Seidman's research, development and implementation of automation strategies including audit software, document management and workflow. Mark has conducted educational programs domestically and internationally focusing on the efficient and effective application of the firm's audit methodology and electronic tools. He is active on the AICPA Information Technology Executive Committee.

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Mark Nigrini, PhD is an Associate Professor, School of Business, The College of New Jersey, Ewing, NJ, where he teaches accounting, auditing and special topic courses.

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Andrew Simpson is Chief Operating Officer, CaseWare RCM Inc. He has over 18 years of experience in the information systems audit and security business, specifically data analytics, interrogation and forensics. He was founder and CEO of SymSure Limited and is also the owner and Chairman of Symptai Consulting, a 12-year-old IT audit and security consulting firm with over 150 clients.

The continuous monitoring framework at the center of CaseWare Monitor solutions is significantly based on his extensive experience in the field.

TIMOTHY SMITH

Tim Smith is a Manager in the IT Advisory Services practice of KPMG. An IDEA user for over 10 years, he was involved in KPMG's roll-out of IDEA as a global software tool in 2004 and is one of the firm's IDEA "Super Users". He has used IDEA in a wide variety of engagements including internal and external audit support, accounting systems diagnostics, IT security audits, and the creation of tools to automate manual controls for both finance and IT personnel. Tim is well known to Audimation and CaseWare IDEA technical services personnel for his "Tim-grams," filled with useful suggestions for future IDEA functionality and enhancements.

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Maxine Stankich has 7 years of internal audit experience. She is currently Senior IT Auditor and IDEA champion with ArcelorMittal, the world's largest steel manufacturer.

In this role Maxine obtains data from company systems, performs audits, provides training to the team, and conducts forensic audits using IDEA.

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Carol Ursell is Director of Training, Audimation Services, Inc. and has over 27 years of experience in both public accounting and industry. In her present position she is responsible for developing course curriculum, updating materials for new product releases and scheduling both public and on-site training sessions. Carol is a dynamic and knowledgeable presenter, and is often called upon as a speaker. Carol earned a B.B.A. in accounting from Southwest Texas State University and is a certified public accountant (CPA).

LEONARD VONA

Leonard Vona is a financial investigator with more than 30 years of diversified auditing and forensic accounting experience, including a distinguished 18-year private industry career. He has successfully conducted more than 100 financial investigations for some of the largest high profile corporations in the United States. Leonard lectures nationally and internationally on fraud risk assessments, fraud investigation, fraud prevention and detection and is the author of *Fraud Risk Assessment: Building a Fraud Audit Program*, published by Wiley Publishers.



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