INNOVATION THROUGH COLLABORATION

CHICAGO • MAY 21-22, 2014 • THE DRAKE HOTEL

4TH NORTH AMERICA IDEA USER CONFERENCE

CONFERENCE HIGHLIGHTS

WHO SHOULD ATTEND?

Whether you're a seasoned IDEA user, or just getting started with data analytics, this is the premier event for:

- CPA Firms
- Corporations
- Government
- Consultants
- Educators
- Auditors
- Investigators
- Compliance
- Information Technology
- Tax Professionals

SID MOHASSEB **BOB CUTHBERTSON** **ALAIN SOUBLIERE** **CAROLYN NEWMAN**

KEYNOTE ADDRESS - SID MOHASSEB

Advisory Managing Director, KPMG LLP
Data & Analytics: The Evolution,
The Impact and The Opportunity

27 CONCURRENT SESSIONS

All levels of sessions from beginner to advanced
with topics covering:
- Industry
- Tips, Tricks & Techniques
- Strategies
- Fraud
- Case Studies

BEST KEPT SECRETS OF IDEA

Fun and engaging session on the best ways to
use IDEA - from the trainers' perspectives.

OPTIONAL PRE- AND POST- CONFERENCE WORKSHOPS

Fraud Data Analytics
Forensic Analytics: Methods and Techniques for
  Forensic Accounting Investigations
Tackling Troublesome Reports Imports
Scripting for Continuous Auditing

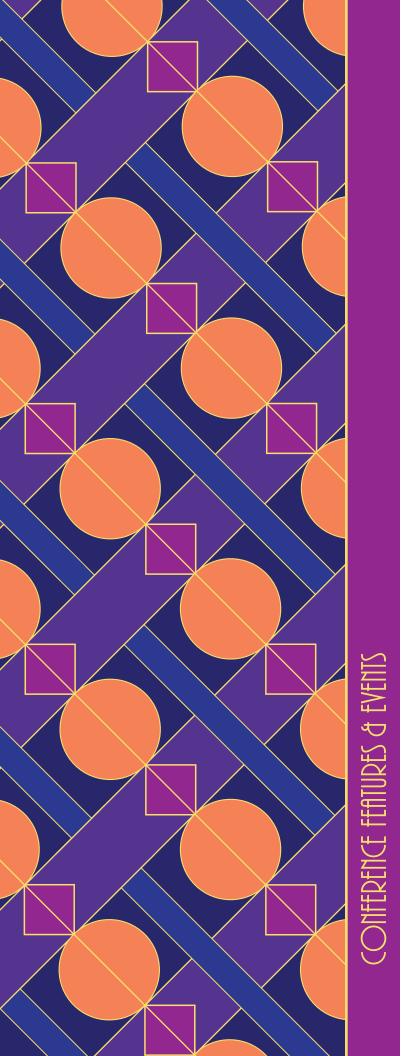## NEW! CONCURRENT HANDS-ON SESSIONS

Available for beginner and intermediate-level
users, with three topics to choose from for an
additional, low-cost fee. Attendees must bring
their laptops pre-loaded with IDEA.

TREMENDOUS TAKE AWAYS

- Session slides and data files for most
  presentations
- Detailed walk-throughs demonstrated
  live in IDEA
- Real-world examples from IDEA users,
  for IDEA users

VALUABLE CPE CREDIT

Earn up to 16 hours of CPE for the two-day main
conference, plus an additional 6 hours for the
pre-conference workshop and 3 hours for the
half-day post-conference workshop.

CONFERENCE REGISTRATION

$795 – Early Bird Special *(Register by March 21, 2014)*
$995 – Regular Fee
$1095 – On-site Fee

www.audimation.com/4th-naiuc-registration.html

PRE-CONFERENCE FULL DAY WORKSHOPS ($450)

TUESDAY, MAY 20, 2014 – 8:30AM – 3:30PM

Fraud Data Analytics

LEONARD VONA, CPA, CFE

The best audit program in the world will not detect fraud unless the auditor selects the appropriate transaction for examination. Data mining is the critical tool in locating and recognizing fraudulent activity in today's core business systems.

- Data mining capabilities and strategies for finding fraud concealed in data
- Proven methodologies to build a fraud data mining plan
- Using data mining for fraudulent disbursements including billing and payment schemes

Level: Beginner

Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations

MARK J. NIGRINI, PH.D.,

WEST VIRGINIA UNIVERSITY & CASEWARE IDEA INC.

Attendees will receive supervised hands-on experience using IDEA to perform analytical tests designed to detect fraud, errors, biases, and other anomalies. Actual cases and analytics tests used to detect frauds will be presented, plus attendees will receive a signed copy of Nigrini's seminal book, *Forensic Analytics*, data sets and other materials used for the course.

- Run several generic value-added forensic analytics using IDEA
- Understand how correlation and time-series can be used in continuous monitoring
- Develop tests that could detect insider and outsider fraud
- Understand why it is crucial that companies have effective detective controls

Level: Intermediate

CONFERENCE FEATURES & EVENTS

POST-CONFERENCE HALF DAY WORKSHOPS ($250)

Friday, May 23, 2014 – 8:30AM – 11:30AM

Tackling Troublesome Reports Imports

Carol Ursell, Audimation Services, Inc.

Attendees will gain hands-on experience in learning to deal with a variety of issues unique to print reports, including:
- Print reports that have been output to Excel
- Filling up and filling down data
- Working with multiple layers and fields
- Working with floating traps

Level: Beginner

Scripting for Continuous Auditing

Jill Davies & Kurt Johnson, Audimation Services, Inc.

Participants will learn about:
- Creating reusable functions
- File management
- Error handling/ failsafe logic
- Logging
- Archiving
- Scheduling

Level: Intermediate

CONCURRENT HANDS-ON BONUS SESSIONS

Participants must bring their own computers with a current copy of IDEA. We recommended that participants install IDEA Version Nine before attending. Seating is limited, so register early.

Best of IDEA: Exploring Commonly Used Features ($25)

Wednesday, May 21

10:30AM – 12:30PM or 1:30PM - 3:30PM

Gain hands-on experience with using a variety of basic functions and features in IDEA.

Level: Beginner

Working with Complex Equations ($25)

Thursday, May 22

10:00AM – 12:00PM or 1:30PM – 3:30PM

Gain hands-on experience working with complex equations.

Level: Intermediate

Report Reader Basics ($20)

Thursday, May 22

4:00PM – 5:30PM

Provides in-depth instructions for using the IDEA Report Reader including importing files with Report Reader, creating templates to import print files and much more.

Level: Beginner

IDEA HELP DESK BY APPOINTMENT

Join us at the Audimation Services IDEA Help Desk Booth for 15 minutes of personalized time to answer your toughest questions.

EARLY RISER ROUNDTABLES (COMPLIMENTARY)

Thursday, May 22, 2014 – 7:30AM – 8:30AM

Rise and shine by sharing your successes and challenges. Audience participation is welcome.

External Audit: IDEA Implementation & Best Practices with Chuck Manganiello
- Identification of users, and how to expand analytics with your organization
- Using IDEA for risk assessments and audit procedures
- Using SmartAnalyzer to save time and effort

Internal Audit: Strengthening Internal Controls & Processes with IDEA with Jennifer Ellison
- Working with IT on data acquisition
- Applications of IDEA that add immediate value and ROI
- Best practices for sharing results with management and decision makers

Academic: Growing NextGen IDEA Users with D'Arcy Becker

Professors teaching IDEA and practitioners who recruit or train new hires are invited to join us for an informative discussion about:
- Data analytic skills in high demand – preparing students for the workforce
- Best practices for incorporating IDEA into curricula
- Building the community of IDEA users; research, support and recruiting top talent

OPENING NIGHT CONFERENCE RECEPTION

Join us at the Signature Room at the 95th of the John Hancock Building to mingle with fellow IDEA users while enjoying food, drinks and spectacular views of the Chicago skyline.

THE IIA BOOKSTORE ON-SITE

Browse and buy, or have the IIA ship your books.

CONFERENCE AGENDA

PRE CONFERENCE - TUESDAY, MAY 20		
7:00AM - 8:30AM	REGISTRATION AND CONTINENTAL BREAKFAST	
8:30AM - 11:30AM	Fraud Data Analytics *Leonard Vona*	Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations *Mark Nigrini*
11:30AM - 12:30PM	LUNCH	
12:30PM - 3:30PM	Fraud Data Analytics *Leonard Vona*	Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations *Mark Nigrini*

CONFERENCE DAY 1 - WEDNESDAY, MAY 21				
7:00AM - 8:30AM	REGISTRATION AND CONTINENTAL BREAKFAST			
8:30AM - 9:40AM	Welcome & What's New at CaseWare *Bob Cuthbertson & Alain Soubliere, CaseWare IDEA Inc.*			
9:40AM - 10:10AM	Intro to AuditNet *Don Sparks, Audimation Services, Inc.*			
10:10AM - 10:30AM	NETWORKING BREAK			
10:30AM - 11:30AM	Locating Shell Companies within an Accounts Payable File *Leonard Vona, Fraud Auditing, Inc.*	Revenue Recognition *James Robson, McGladrey, LLP*	Implementing a Continuous Monitoring/Auditing System *Alison Gordon, Washoe County, NV*	Best of IDEA: Exploring Commonly Used Features ($25) Hands-On Session Beginner *Carol Ursell & Jill Davies, Audimation Services, Inc.*
11:30AM - 12:30PM	Developing Your Segregation of Duties Assessment using IDEA *Kenneth Warren, Sirius Solutions, LLLP*	Data Deviants: How Dirty Data Can Contaminate Testing *Jennifer Thompson, Wipfli, LLP*	Rule Book Validation *Leonard Block, NASDAQ OMX Group*	
12:30PM - 1:30PM	LUNCH			
1:30PM - 2:30PM	Integrating IDEA with Online Services *Jeff Sorensen, TD Bank*	Using IDEA to Address Inspection and Peer Review Sampling Deficiencies *Lynford Graham, Bentley University*	Collaborative Analytics: Glimpse of an IDEA Server Implementation *Hank Becker, ADP*	Best of IDEA: Exploring Commonly Used Features ($25) Hands-On Session Beginner *Carol Ursell & Jill Davies, Audimation Services, Inc. (repeat)*
2:30PM - 3:30PM	FCPA Compliance Auditing Using IDEA *Jennifer Ellison, Baker Hughes*	Applying AICPA Audit Data Standards to Streamline Audits *Mark Mayberry, BDO USA, LLP*	Intro to SDK: Creating Apps for the IDEA Marketplace *Michael Schleupen, Audicon GmbH*	
3:30PM - 4:00PM	NETWORKING BREAK			
4:00PM - 5:30PM	Best Kept Secrets of IDEA *Carolyn Newman, Audimation Services, Inc. and Panel of Experts*			
6:00PM	IDEA RECEPTION - SIGNATURE ROOM AT THE 95TH, JOHN HANCOCK BUILDING			

CONFERENCE DAY 2 - THURSDAY, MAY 22

Time				
7:00AM - 8:30AM	REGISTRATION AND CONTINENTAL BREAKFAST			
7:30AM - 8:30 AM	EARLY RISER ROUNDTABLE: External Audit: IDEA Implementation & Best Practices with Chuck Manganiello *(Optional)*	EARLY RISER ROUNDTABLE: Internal Audit: Strengthening Internal Controls & Processes with IDEA with Jennifer Ellison *(Optional)*	EARLY RISER ROUNDTABLE: Academic: Growing NextGen IDEA Users with D'Arcy Becker *(Optional)*	
8:30AM - 9:40AM	KEYNOTE: Data & Analytics: The Evolution, The Impact and The Opportunity *Sid Mohasseb, KPMG LLP*			
9:40AM - 10:00AM	NETWORKING BREAK			
10:00AM - 11:00AM	Bolstering Security Evaluation with IDEA *Kurt John, BCA Watson Rice*	Travel & Entertainment: Smart Sampling Using Key Risk Indicators *Scott Wingtringham & Chad Johnson, Marathon Petroleum*	Data Cleansing: Narrowing the Scope From $235 Million to $1.8 Million *Sam Carr, Carrtegra, LLC*	Working with Complex Equations ($25) Hands-On Session Intermediate *Carol Ursell & Jill Davies, Audimation Services, Inc.*
11:00AM - 12:00PM	Finding Accounting Frauds: Simple & Effective Strategies *D'Arcy Becker, University of Wisconsin, Eau Claire*	IDEA & Evidentiary Issues *Michael Molder, Marcum LLP*	Advanced Statistical Methods for Outlier Detection and Forecasting *Kurt Johnson, Audimation Services, Inc.*	
12:00PM - 1:00PM	LUNCH			
1:00PM - 1:30PM	CaseWare Feedback Panel *Chuck Manganiello, AuditSense*			
1:30PM - 2:30PM	Forensic Data Mining *Chris Peters, GPS Consultants, LLC*	Sharing & Expanding Our IDEA Knowledge: IDEA Independent User Groups (IIUGs) *Leslie Townsend, Edwards Lifesciences*	A Roadmap to Change: Integrating Analytics Into an Audit Plan to Improve Audit Quality *Angel Butler, Chevron*	Working with Complex Equations ($25) Hands-On Session Intermediate *Carol Ursell & Jill Davies, Audimation Services, Inc. (repeat)*
2:30PM - 3:30PM	Two Case Studies: 401k Benefit Plan Audit and Automation of Financial Controls *Sabri Keskin, American Water*	Utilizing IDEA in Proactive Anti-Fraud Disbursement Reviews *Paul Soos, CBIZ Risk & Advisory Services, LLC*	Achieving Efficiency & Effectiveness for Not-For-Profit Organizations Audits *Brad Caruso, WithumSmith+Brown, PC*	
3:30PM - 4:00PM	NETWORKING BREAK			
4:00PM - 5:30PM	Busting Barriers - Fighting Fraud *Sunder Gee, Zap Consulting Ltd., Brian Element, Citizenship and Immigration Canada*	Special Considerations for Auditing Abroad *Jennifer Ellison, Baker Hughes*	Data Acquisition: Observations From the Field *Kevin Rockecharlie, BKM Sowan Horan*	Report Reader Basics ($20) Hands-on Session Beginner *Carol Ursell, Audimation Services, Inc.*

POST-CONFERENCE - FRIDAY, MAY 23

Time		
7:00AM - 8:30AM	REGISTRATION AND CONTINENTAL BREAKFAST	
8:30AM - 11:30AM	Tackling Troublesome Reports Imports *Carol Ursell, Audimation Services, Inc.*	Scripting for Continuous Auditing *Jill Davies & Kurt Johnson, Audimation Services, Inc.*

Conference program subject to change. Updates will be posted as they are finalized.

Locating Shell Companies within an Accounts Payable File

Leonard Vona,
Fraud Auditing, Inc.

There are a lot of moving parts to locating shell companies, including identifying favored vendors, false billing and pass through fraud schemes.

- Fraud audit procedures and penetration analysis used to identify shell corporation schemes
- Identify whether your organization is vulnerable to various types of vendor schemes
- Real scenarios and examples of data mining reports that have uncovered shell corporations in AP
- Concealment sophistication model: Why data mining works, and fails, to locate fraud

Level: Intermediate

Revenue Recognition

James Robson, McGladrey, LLP

When it comes to revenue recognition, the implications can have a significant impact. It is also an ideal place to use analytics. The session will cover the assessment of risks related to revenue recognition and various approaches to testing revenue utilizing IDEA.

- Determine information to request from the client
- Develop detailed revenue analytics
- Test controls related to revenue

Level: Intermediate

Implementing a Continuous Monitoring/ Auditing System

Alison Gordon, Washoe County, NV

In the current economic environment, government entities have been required to provide more public services while at the same time dealing with declining revenues. This "do more with less" challenge results in budgetary choices that increase the risk of employee fraud. Implementing a continuous monitoring/ auditing system can help reduce this risk.

- Obtaining buy-in from management and communicating benefits with business process owners
- Implementation planning: considerations and overcoming challenges
- Metrics and measuring results

Level: Beginner

Developing Your Segregation of Duties Assessment using IDEA

Kenneth Warren, Sirius Solutions, LLLP

Segregating responsibilities is essential to preventing occupational fraud in the form of asset misappropriation and intentional financial misstatement. This session will help expand your capabilities with a dynamic approach to assess multiple platforms and identify conflicts within and across these platforms.

- Build a dynamic library of processes and conflicts
- Identify users assigned to processes to enable assessment of SOD
- Relate your library to manual processes and accounting software functionality
- Use various IDEA functions and features to detect SOD conflicts

Level: Advanced

Data Deviants – How Dirty Data Can Contaminate Testing

Jennifer Thompson, Wipfli, LLP

As data volumes grow at an exponential rate, so have electronic clutter, missing information, and dirty data. Luckily, IDEA has built-in tools to assess the condition and scrub data to prevent the pollution of test results.

- Frequently encountered pitfalls to avoid when testing with IDEA
- How to handle situations where test results are overwhelming
- Opportunities to provide value by leveraging aspects of dirty data
- Utilize tests to reduce scope and change focus

Level: Intermediate

Rule Book Validation

Leonard Block, NASDAQ OMX Group

Some rules are meant to be bent, but not the ones set by NASDAQ. IDEA is being used to ensure listed companies remain in compliance with NASDAQ rules. The NASDAQ team has applied different financial standards to program

for various market tier requirements including capital market, global market and global select market.

- Specific financial rule criteria attributes
- Test scenarios including financial standards and corporate governance standards
- IDEA programmed rules to analyze data for all active listings to ensure compliance

Level: Intermediate

Integrating IDEA with Online Services

Jeff Sorensen, TD Bank

The Internet has become a treasure trove of information about our world and has supplanted proprietary sources of information in virtually every field. There are numerous opportunities to extend and corroborate data in IDEA with authoritative online sources.

- Discover how to use components within the Windows ecosystem to allow IDEA to interface with Online Services and describe two main access methods of accomplishing this
- Learn how to leverage IDEAScript to connect with various Online Services
- Case study examples of how to access and analyze real-time information

Level: Intermediate

Using IDEA to Address Inspection and Peer Review Sampling Deficiencies

Lynford Graham, Bentley University

Inspections and peer reviews are essential for maintaining and improving the quality control. This session will explore the purpose of peer reviews and inspection processes in all states, and review some frequently cited deficiencies involving sampling implications.

- Identify the major areas of comment on inspection, peer review and litigation challenges
- Important sampling deficiencies often cited and how to apply IDEA to avoid them
- Additional sources of information and training

Level: Beginner

Collaborative Analytics: Glimpse of an IDEA Server Implementation

Hank Becker, ADP

IDEA Server takes IDEA task processing off the desktop and puts it on the server for faster processing of large data sets, added security and increased collaboration – all with the same familiar IDEA user interface. This session provides a first-hand account of the implementation and use of IDEA Server to meet the organization's audit goals.

- Driving factors for selecting and implementing a server solution
- Continuous monitoring and auditing
- Audits and projects supported by IDEA Server, including staff skills
- Benefits, including increased collaboration, security and performance

Level: Intermediate

FCPA Compliance Auditing Using IDEA

Jennifer Ellison, Baker Hughes

The Foreign Corrupt Practices Act (FCPA) has had an enormous impact on how global organizations conduct business. IDEA can be used to detect and minimize violations, and assess bribery risks.

- Key concepts of FCPA audits and reviews
- Acquire data from ERPs and legacy systems
- Use IDEA to identify compliance-sensitive transactions
- Analyze bank statements and perform keyword searches

Level: Beginner

Applying AICPA Audit Data Standards to Streamline Audits

Mark Mayberry, BDO USA, LLP

While data acquisition is one of the more time consuming aspects of data analytics, the AICPA has released an Audit Data Standard (ADS) that will help simplify the process. The ADS provides a file structure and format for accounting system vendors, an easy way to extract and standardize data for auditors, internal or external.

- Overview and update on AICPA Audit Data Standards (ADS)
- How the ADS eases the burden of initial data acquisition
- Audit apps available to standardize key audit procedures, regardless of the initial data source
- Examples from Fortune 100 companies, with large ERP systems, that successfully used ADS to enhance their analysis performance

Level: Intermediate

Intro to SDK: Creating Apps for the IDEA Marketplace

Michael Schleupen, Audicon GmbH

With the release of IDEA Version Nine, CaseWare and its German distributor Audicon GmbH, have launched the IDEA Marketplace. Through the Marketplace, users will be able to develop their own tests, and customize existing SmartAnalyzer tests and routines.

- Introduction to the SmartAnalyzer Software Development Kit (SDK)
- Develop and/or customize SmartAnalyzer tests and import routines
- Live conversion of a sample IDEAScript into a SmartAnalyzer test

Level: Advanced

Bolstering Security Evaluation with IDEA

Kurt John, BCA Watson Rice

IDEA can be used as a cost-effective alternative, or support, in the security industry through periodic and continuous monitoring of an organization's security needs. There are many possibilities for IT auditors to leverage IDEA in areas beyond detailed analysis of financial data.

- Security concepts and challenges: Continuous/periodic monitoring
- Functions and features designed to perform technical engagements and improve security
- Use of IDEAScript to enable continuous monitoring and sharing results
- Future of security with IDEA

Level: Intermediate

Travel & Entertainment: Smart Sampling Using Key Risk Indicators

Scott Wintringham &
Chaderick Johnson,
Marathon Petroleum Corporation

Next to payroll, travel and entertainment (T&E) expenses are a top expense for most organizations, and one where employees may attempt fraud. Marathon's audit team monitors T&E expenses quarterly and uses data analysis to identify key risk indicators of potential policy violations and abuse.

- Overview of Marathon Petroleum Corporation's T&E audit process
- Data gathering processes, including validating and formatting data from various sources to import data into IDEA
- Key risk indicators, tests to perform and communication of results

Level: Beginner

Data Cleansing: Narrowing the Scope from $235 Million to $1.8 Million

Sam Carr, Carrtegra, LLC

Data cleansing and matching are both highly effective strategies for reducing data sets to a manageable level. This session examines a project where Carrtegra was engaged to assist a client with cleansing data from items paid or otherwise resolved that remained in the company's purchase order (PO) system and homegrown 3-way-match portal databases.

- Identify purchase order line items that have been paid, or resolved, but remain in the PO system, including techniques for converting and joining files into one master file
- Process for categorizing POs into groups by time periods and using IDEA queries to perform searches
- Use of IDEA to process large data sets, and atomically create an audit trail for re-performance

Level: Intermediate

Finding Accounting Frauds: Simple & Effective Strategies

D'Arcy Becker,
University of Wisconsin, Eau Claire

A slight variation within IDEA can lead to dramatically different insights. Key concepts include using IDEA to determine if accounting rules are being followed, and achieving optimal results.

- Expand your skills from basic to advanced through application of new techniques
- Specific examples of using IDEA in the accounting profession
- Link questions about data to IDEA methods to get answers
- Utilize powerful features including sampling, aging, producing balances and generating results to gain deeper insight into client data

Level: Intermediate

IDEA & Evidentiary Issues

Michael Molder, Marcum LLP

The Federal Rules of Evidence, and virtually all state rules, provide for the presentation of summaries of large volumes of data that, in raw form, would be impractical to present in litigation. IDEA has proven invaluable in performing a variety of advanced analytics for fraud investigations and litigations.

- General framework of evidentiary issues in litigation using the Federal Rules of Evidence as a basic model, and how those relate to IDEA
- How to explain the analytics process in terms that counsel, judges and juries can understand and find reliable
- Ways to incorporate IDEA analyses into expert reports

Level: Beginner

Advanced Statistical Methods for Outlier Detection and Forecasting

Kurt Johnson, Audimation Services, Inc.

IDEA's Advanced Statistical Methods can be highly effective for detecting outliers in audit data that could indicate fraud, errors or unusual activity.

- Overview of how Advanced Statistical Methods works and delivers deeper insight
- Use of correlation, trend analysis and time series methods
- Applying time series to generate forecasts for decision making

Level: Advanced

Forensic Data Mining

Chris Peters, GPS Consultants, LLC

There are countless ways IDEA can be used to detect fraudulent activity, identify errors, and prevent waste and abuse. This session includes case studies where IDEA was used to resolve discrepancies, disputes, and other legal matters.

- Data mining methods to uncover fraud
- Apply continuous monitoring to detect and prevent fraud
- Examples of successful real world data mining applications

Level: Intermediate

Sharing & Expanding Our IDEA Knowledge: IDEA Independent User Groups (IIUGs)

Leslie Townsend, Edwards Lifesciences

We can all benefit from learning through the experience and knowledge of others. One way to accomplish this is by participating in group discussions with fellow professionals.

- Start an Independent IDEA User Group
- Reach out to the community of users and sustain interest
- Use technology to your advantage
- Tips to get the most out of each meeting

Level: Beginner

A Roadmap to Change: Integrating Analytics Into an Audit Plan to Improve Audit Quality

ANGEL BUTLER, UHY ADVISORS, LLC
Successful audits begin at the planning phase, where you work to determine objectives, purpose and scope. It's also a perfect place to think about where analytics can and should be used to yield more consistent processes, and higher levels of efficiency.
- Get the most from the audit planning budget
- Identify anomalies quickly with strategic audit sampling and testing
- Maximize analytic efficiency across the audit universe
- Utilize continuous auditing to enhance coverage

Level: Intermediate

Two Case Studies:
401k Benefits Plan Audit and Automation of Financial Controls

SABRI KESKIN, AMERICAN WATER
Learn from the experience of others with this session that will cover two in-depth case studies where IDEA was used to automate financial controls and audit a 401k benefits plan. Learn ways to produce immediate results by automating existing manual or semi-manual controls.
- Create a parallel process and re-perform all the steps that are described in the benefit plan documents to verify whether the payroll system is accurately calculating the 401k benefits for only the eligible employees
- Automate a financial control as much as possible to gain efficiencies
- Use of IDEA functions and features, including use of @functions and using IDEAScripts to facilitate automation

Level: Intermediate

Utilizing IDEA in Proactive Anti-Fraud Disbursement Reviews

PAUL SOOS,
CBIZ RISK & ADVISORY SERVICES, LLC
There are some universal frauds that tend to permeate all types of organizations: asset misappropriation, corruption, and fraudulent financial statements. This session covers how IDEA can be used to proactively data mine to identify potential anomalies for these commonly-committed frauds.
- Identify various types of asset misappropriation, including occurrence and loss rates for each
- Identify fraud schemes within the asset misappropriation areas
- Use of IDEA to develop methods to prevent and detect each of the fraud schemes
- Test of fraud detection methods based on ACFE's *Report to the Nations*

Level: Beginner

Achieving Efficiency & Effectiveness for Not-For-Profit Organizations Audits

BRAD CARUSO, WITHUMSMITH+BROWN, PC
The Not-For-Profit (NFP) industry is unique in its structure, from restrictions to reporting requirements. When challenges are abundant, efficiency and effectiveness are paramount.
- Practical techniques in the audit of a not-for-profit organization
- Tips and tricks to providing more valuable service
- Proven solutions to common issues

Level: Beginner

Busting Barriers - Fighting Fraud

SUNDER GEE, ZAP CONSULTING LTD. &
BRIAN ELEMENT,
CITIZENSHIP AND IMMIGRATION CANADA
IDEA is a powerful asset in finding and preventing fraud, but it helps to know which techniques are most effective. This session will explore some new ways of using IDEA to fight fraud and

produce reports that help impact the bottom line.
- Overcome limitations in using analytics for fraud detection, and new techniques to use
- Identify false receipts – what to look for and how to examine results
- Detect deleted sales, including the use of Zappers
- Apply Benford's Law analysis by key values, gap detection and outputting results

Level: Intermediate

Special Considerations for Auditing Abroad

JENNIFER ELLISON, BAKER HUGHES
A recent audit conducted in Africa yielded some interesting observations, which will be shared in this presentation.
- Local content requirements and community payments
- Use IDEA to analyze SAP billing reports and GL accounts
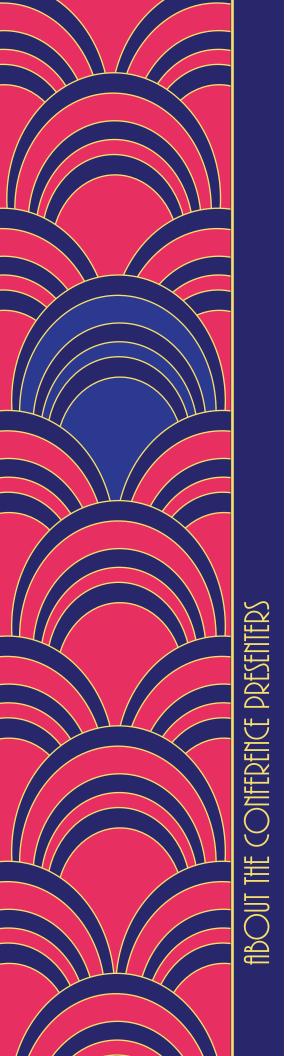- IDEA analysis of joint venture structures and fraud trends

Level: Beginner

Data Acquisition: Observations From the Field

KEVIN ROCKECHARLIE, BKM SOWAN HORAN
There is value in data, but you must start with an understanding of what you need and how you plan to use it to get the right types of data for analysis.
- Work with IT to understand the entity and get the right types of data
- Data acquisition – what to pull and how to pull it
- Audit documentation
- Data corroboration procedures

Level: Advanced

D'Arcy Becker, Ph.D

D'Arcy is a Professor of Accounting at the University of Wisconsin, Eau Claire. Specializing in financial statement auditing, she has over 25 years of teaching experience, with over 10 years of experience incorporating IDEA in accounting courses in Auditing and Fraud Investigation. She is a CPA and teaches courses in financial accounting, auditing and fraud investigation.

Hank Becker

Hank has 40+ years of experience in application design, IT audit, and data analytics. He is presently an IT Audit Manager at ADP in Roseland, NJ. Previous job experiences include IT Audit course writing and training with MIS Training Institute, independent IT audit and consulting, Director Telephony Consulting for a boutique consulting firm, IT management consulting positions with C&L and KPMG, and sales and quality assurance positions with IBM.

Leonard Block, CPA, CIA

Leonard (Lenny) brings more than 30 years to his role as Senior Managing Director for the NASDAQ OMX Group's Internal Audit team. He performs and manages all phases of internal audits to help ensure regulatory compliance, operational effectiveness and financial reporting integrity for NASDAQ owned entities. He is also responsible for NASDAQ's Internal Audit's Data Analytics and Continuous Monitoring program. Prior to NASDAQ, he held various senior level positions with technology consulting organizations providing program leadership, system analysis and business process expertise within multiple industries including non-profit, mortgage backed securities and telecommunications.

Angel Butler, CPA

As the Data Resources Manager in the Chevron Corporate Audit Department, Angel is responsible for providing guidance to audit teams to ensure effective use of data analytics during audits. Angel helps build the department's analytics capabilities by maintaining the data analtyics infrastructure and tools and facilitating the change management. She provides analytics support including generating ad-hoc analytics, trying new analytics and improving existing analytics based on auditor feedback. She monitors changes to the ERP systems to revise existing analytics where necessary to achieve optimal performance. Prior to joining Chevron, Angel served as a senior manager with UHY Advisors LLP and she has worked with multi-national Fortune 500 companies.

Sam Carr, MBA, CPA, CIA, CISA, CCEP

A Managing Partner at Carrtegra, LLC, Sam has over 30 years of experience in accounting, auditing, financial management and consulting. Sam has focused much of his career on process improvement and redesign. Sam is a finance and operations executive with broad-based experience that includes 12 years as a CFO or Chief Accounting Officer in both public corporations and private entities, and 14 years with an international public accounting firm.

Brad Caruso, CPA

As Audit Manager with WithumSmith+Brown, PC, a regional public accounting firm with approximately 500 professional staff, Brad's focus consists mainly of not-for-profit organizations, however, also includes employee benefit plan audits, for-profit company audits/reviews, and various other engagements for a variety of entities. As his office's IDEA champion, he motivates staff to use IDEA and to strive to improve both efficiency and effectiveness on a day to day basis.

Bob Cuthbertson, CPA, CA•IT

Bob brings a wealth of accounting, auditing and technology experience to his role as Chief Operating Officer of CaseWare IDEA Inc. Since starting the analytics division of CaseWare in 2000, the division has grown

to include regional sales centers in the Netherlands, China and Latin America, with a customer base of close to a quarter million users in 90 countries and in 16 languages. Prior to joining CaseWare, Bob was vice president of Professional Services for The Canadian Institute of Chartered Accountants (CICA) where he was responsible for the CICA's portfolio of commercial products. He is currently a member of the Board of Directors of the University of Waterloo Centre for Information Integrity and Information Systems Assurance, and a member of the Institute of Internal Auditors (IIA) Academic Relations Committee.

Jill Davies, CFE, CFSA, CRMA

Jill serves as Director of Operations at 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 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 several of the Audimated Apps for IDEA.

Brian Element, CPA, CA, CISA

Brian has extensive internal audit experience and is a recognized IDEAScripting master. His current position is at the Citizenship and Immigration Canada as a Senior Financial Policy Advisor. He has also held positions in audit and internal audit with the Office of the Auditor General, Service Canada and Heritage Canada. Brian has been a long time trainer and consultant for CaseWare IDEA. He owns and operates IDEAScripting.com where he makes available a number of fraud detection and functionality IDEAScripts that he has created.

Jennifer Ellison, CFE, CISA

Jennifer brings more than 17 years of experience to her role as Legal Compliance Manager for Baker Hughes where she provides counsel and assesses risks to meet corporate compliance requirements, and works to prevent operational losses. Her diverse background includes expiring managing corporate investigations, developing code of conduct and conflict of interest policies, and conducting ethics training for managers. Her experience also includes proactive fraud testing using data analysis, improving internal controls and conducting risk assessments.

Sunder Gee, CMA

Sunder is a Certified Management Accountant (CMA) who retired from the Canada Revenue Agency (CRA) in 2013. Prior to his retirement, he held the position of Electronic Commerce Audit Advisor. In that position, he provided consultation on electronic commerce issues and computer-assisted audit techniques. Sunder has developed extensive training materials for the CRA, CaseWare International Inc., and local colleges. His current focus is on data analytics for forensic analysis.

Alison Gordon, CPA, CFE

Alison is the Internal Audit Manager for Washoe County, NV. She has over 20 years experience in government auditing and accounting and has held various positions such as supervising auditor with the California Bureau of State Audits, audit manager with a local public accounting firm, and chief accountant with a State of Nevada department. As the County's internal audit manager, she plans, coordinates, and directs performance, financial and compliance audits as well as special research projects for the County in accordance with the directives of the Board of County Commissioners and Audit Committee.

Lynford Graham, CPA, Ph.D., CFE, MBA

Lynford has more than 30 years of public accounting experience in audit practice and in various National Firm policy development groups. He is a Visiting Professor of Accountancy at Bentley University in Waltham, MA, a consultant and an author. His experience includes providing guidance on matters of internal control and statistical and audit methods issues.

Kurt John, CISA, C|EH, CPT

Kurt is an IT Audit Manager with BCA Watson Rice specializing in data analysis, risk assessment, security evaluation, business process (re)engineering, and IT auditing. Kurt continuously leads complex projects for various clients including federal, state and local government; as well as, private and non-profit organizations.

Chaderick Johnson, CISA

Chaderick is an Advanced IT Auditor with Marathon Petroleum Corporation. He received his MBA from Morehead State University in 2012 and became CISA certified in May 2013.

Kurt Johnson

Kurt is an experienced mathematical programmer with a background in econometrics, statistics applied to economics. As Manager of Implementation Services at Audimation Services, Inc., he develops customized IDEAScripts and provides customer support for complex statistical audit sampling and data download processes. He provides counsel to IDEA users on how to create valid audit samples that comply with regulatory guidelines, and assists with IDEA Server implementations.

Sabri Keskin, CIA, CFE, CCSA

As Internal Audit Manager at American Water, Sabri's experience includes accounting and auditing in water utility, equipment rental, publishing, and retail companies. He earned an Industrial Engineering degree from Dokuz Eylul University (Izmir-Turkey) and an International MBA from Point Part University in Pittsburgh.

Chuck Manganiello, CPA

Chuck is the founder of AuditSense where he leads a team of instructors who provide training and consulting services to accounting firms in the areas of Audit Efficiency/Effectiveness, Staff Development, Accounting & Auditing Updates, Leadership & Soft Skills.

Mark Mayberry, CPA, CISA, CITP

Mark is a Director for BDO USA, LLP where he is responsible for the research, development and implementation of technology strategies including audit methodology, workflow and document management. He actively promotes the use of CAATS to enable teams to perform efficient and effective audits. Mark is a member of the AICPA Assurance Services Executive Committee and the ASEC Emerging Assurance Technologies Task Force. He is the 2011 IDEA User of Excellence.

Sid Mohasseb

Sid is a member of KPMG's Data Analytics Leadership team and helps lead the Mass Opinion Business Intelligence (MOBI) team. Prior to the KPMG acquisition of Wise Window, Inc. in April 2012, he served as their Chief Executive Officer and Chairman of the Board. Sid provides innovative insights around business applications of Data Analytics in strategy formulation and operational optimization across a diverse range of clients and industries. As one of the founders of Wise Window, he guided the development and commercialization of industry-leading Big Data applications and business solutions impacting risk, growth, and operational challenges and opportunities across the enterprise.

Michael Molder, JD, CPA/CFF, CFE, CVA

As a Senior Manager of Advisory Services with Marcum LLP, Michael has over 25 years of combined experience as a CPA and a litigator. He provides consulting services primarily in the context of litigation, including expert witness analysis and testimony, forensic accounting analyses, business valuation and commercial damages analyses arising in civil litigation.

Carolyn Newman, CPA.CITP, CISA

Carolyn brings more than 25 years of experience in public accounting, auditing and consulting to her role as President of Audimation Services, Inc. In 1992, Carolyn co-founded Audimation to provide professional support and training to IDEA users across the U.S. Prior to founding Audimation, Carolyn served as regional technical director of computer auditing with BDO Seidman where she performed EDP general controls reviews, and developed CAAT reports and training seminars for staff personnel in various offices around the country.

Mark J. Nigrini, Ph.D

Mark is a professor at The College of Business & Economics at West Virginia University where he teaches graduate courses in auditing and forensic accounting. He is the author of *Forensic Analytics* (2011) which describes tests to detect fraud, errors, estimates, and biases in financial data. He is also the author of *Benford's Law* (2012). Mark shares his vast expertise through published articles, radio and television interviews, and global speaking engagements. In addition to his academic credentials, he worked in the accounting field including employment with Peat, Marwick, Mitchell & Co. (now KPMG). He is frequently called on as an expert witness in forensic accounting matters and completed consulting engagements for organizations such as Procter & Gamble, Burger King, Eaton Corporation, American Airlines, the New York State Comptroller's Office, among others.

Chris Peters, CFE

Chris is the co-founder of GPS Consultants, LLC, a boutique management consulting and forensic accounting firm. Prior to starting GPS in May 2011, Peters was the Chief Financial Officer for one of the largest home remodeling companies in the U.S. Prior to his CFO position, Chris worked for a regional CPA firm where he focused on advising clients with improving business operations and solving problems through forensic accounting, internal auditing, litigation support, and data analysis.

James Robson, CPA.CITP, CMA, CFM, CISA

James is a director in McGladrey's National Professional Standards Group. His responsibilities include: developing audit software tools and procedures, and creating and delivering continuing professional education. Additionally Jim provides assistance in auditing information technology processes and controls.

Kevin Rockecharlie, CISA

Kevin is Director of IT Assurance Services with BKM Sowan Horan. He has more than 16 years of experience providing professional audit and consulting services to a wide range of industries, including: energy/oil and gas, financial services, insurance, real estate, retail, technology, telecommunications and trusts. Kevin started his career as an ERP developer and now serves both public and private companies by performing financial, operational and IT audits.

Michael Schleupen

As Managing Director of Audicon GmbH, the German distributor of IDEA and CaseWare partner, Michael is responsible for leading the organization's product development team. Prior to founding Audicon in 1994, Michael managed the Austrian subsidiary of Schleupen Computersysteme GmbH.

Paul Soos, CIA, CFE, CICA

Paul is the National Practice Leader in the Anti-Fraud and AP Recovery practices of CBIZ Risk & Advisory Services, LLC. Paul has experience in the areas of data mining and analysis, fraud investigations, risk assessments, and internal audit plan development, as well as contingent AP Recovery Reviews. He is the practice's data analytics expert, and is the 2013 IDEA User of Excellence.

Jeff Sorensen, CIA, CISA, CRISC

Jeff is a Business Risk Technology Manager at TD Bank, with over 20 years of experience in information technology, systems development and IT security, in a variety of industries including insurance, banking, utilities, government, and online services. Jeff has been working with CaseWare IDEA as a senior instructor and a contributing author for the past nine years.

Alain Soubliere, CPA, CGA

Alain worked in a senior management role as the IDEA Product Manager for many years and now as Director of Product Strategy for CaseWare IDEA Inc. He has many years of experience working with computer audit software. Prior to joining CaseWare, Alain worked for 12 years at the Office of the Auditor General of Canada (OAG) where he conducted IT environment reviews for the Computer Audit Team and assisted other teams in using auditing software. He also participated in the development of IDEA for the Canadian Institute of Chartered Accountants (CICA).

Donald E. Sparks, CISA, CIA, ARM

Don brings more than 30 years of experience in finding significant errors and fraud using data analysis software to his role as vice president at Audimation Services. Don has 24 years of experience in the property casualty insurance industry including, 12 years as a chief audit executive and corporate director. He also served as assistant vice president for The Institute of Internal Auditors (IIA) and as a director with RSM McGladrey. In his current role, Don helps companies improve their internal audit function and recover from fraud by sharing his experience through speaking engagements, workshops, articles and research.

Jennifer Thompson, CPA/CFF, CFE

Jennifer is a Manager at Wipfli, LLP with over ten years of experience working with commercial, not-for-profit, and benefit plan clients. She spends the majority of her time performing data analysis for clients, including as a part of internal control assessments, and with forensic engagements.

Leslie Townsend, CPA, CGMA, CRMA, CFE

As Vice President of Global Internal Audit at Edwards Lifesciences, Leslie is an accomplished, seasoned audit executive and trusted partner, with 28 years of experience establishing solid, well-run, internal audit and accounting departments. She travels extensively so she can put her "boots on the ground" and gets down to really understanding the business, contributing insight and analysis, globally. Leslie is the 2010 IDEA User of Excellence.

Carol Ursell, CPA

Carol has over 29 years of experience in both public accounting and industry. In her present position as Director of Training at Audimation Services, Inc. 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.

Leonard Vona, CPA, CFE

Leonard is a financial investigator with more than 30 years of diversified auditing and forensic accounting experience, including a distinguished 18-year private industry career. His firm advises clients in areas of litigation support, financial investigations, and fraud prevention. Leonard is the author of *Fraud Risk Assessment: Building a Fraud Audit Program* and *The Fraud Audit: Responding to the Risk of Fraud in Core Business Systems*.

Kenneth Warren, CPA, CFE, CISA

Kenneth is a Director at Sirius Solutions LLLP and he provides services in the areas of internal controls and SOX support; project management; fraud related investigative work; data mining and analysis. He is the IDEA subject matter expert at Sirius Solutions.

Scott Wintringham, CPA, CIA

Scott is an Advanced Senior Internal Auditor at Marathon Petroleum Corporation where he is currently performing advisory review services for the SAP implementation. Previously, he specialized in audit and tax work for private telephone and natural gas companies and performed IT consulting services for clients.

HOTEL INFORMATION

The Drake Hotel
140 East Walton Place
Chicago, IL 60611
Phone: 312.787.2200
Fax: 312.787.1431

No other Chicago hotel has inspired more legendary acclaim than The Drake. Where the Magnificent Mile begins, this grand property affords guests the ability to not only relive its unmatched history, but to rewrite their own. The Drake opens the doors to a unique Chicago adventure, offering easy access to premier shopping, nightlife, and dining.

Your quintessential Chicago experience begins inside these walls with the elegance of teatime at Palm Court, the fresh seafood and retro-chic vibe of Cape Cod, and the speakeasy atmosphere of Coq d'Or, open every night since the repeal of Prohibition. Real Chicago memories start here.

Register for your hotel room now!
http://www.hilton.com/en/hi/groups/personalized/C/CHIDHHH-AUD-20140519/index.jhtml?WT.mc_id=POG

Special Conference Hotel Rates
$209, single or double occupancy
Does not include applicable Illinois state and hotel occupancy tax which is currently 16.4% per night. The special conference hotel rate will be available, based on availability of room types, three days before and three days after the conference dates.

TRAVEL INFORMATION

United Airlines is pleased to offer discounts of 2% - 10% off published fares for the 4th North America IDEA User Conference. Valid travel dates: May 17, 2014 – May 22, 2014.

Save an additional 3% off by booking your reservation online at www.united.com. Enter offer code ZRE2268870 when searching for your flights.

You may also book through a travel professional or United Meetings at 800.426.1122 by providing the following information:
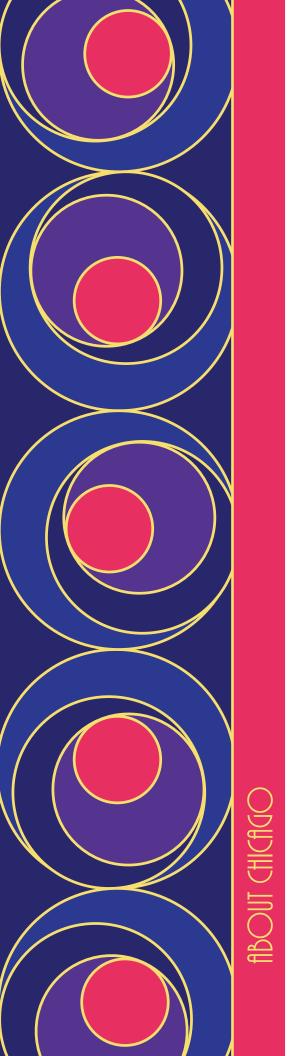Agreement Code: 268870
Z Code: ZRE2

Chicago is known for its exciting architecture, innovative cuisine and world-class cultural scene. Indulge in shopping along Michigan Avenue. Explore the city's multiple museums. Take in a blues or improv comedy show. Sink your toes into the sands of Lake Michigan's many beaches, or sink your teeth into a piping-hot, deep-dish pizza or Chicago-style hot dog.

Below are some must-see attractions, all near the hotel. We hope you will join us to find new and innovative ways to use CaseWare IDEA, and then stay to experience all Chicago has to offer.

Top Chicago Attractions
Within 3 Miles of The Drake Hotel

Oak Street Beach & Lake Michigan Lake Front
1000 N Lake Shore Dr.
This popular Gold Coast beach offers many amenities, including the Oak Street Beach Food + Drink Restaurant and spectacular views of the Chicago Skyline. After enjoying the sun and sand, rent a bike and head north on the Chicago Lakefront Trail toward Lincoln Park, or south toward the Navy Pier. *Steps from the Drake.*

The Magnificent Mile
www.themagnificentmile.com
A mile-long stretch of Michigan Avenue starting at Oak Street and ending at the Chicago River comprised of over 460 luxury stores and boutiques and over 200 restaurants. Visit upscale department stores, luxury labels and renowned jewelers, or favorites, such as the Apple Store, Columbia Sportswear and Crate & Barrel. *Steps from the Drake.*

Chicago Architecture Foundation River Cruise
www.architecture.org/tours/boat-tours
Cruise aboard Chicago's First Lady along the Chicago River while a Chicago Architecture Foundation Certified Docent details how the city's architectural landscape developed over the past 100 years. The tour begins at the Michigan Ave. Bridge *just over a mile from the Drake.*

ABOUT CHICAGO

Navy Pier

www.navypier.com
Navy Pier is a 50-acre playground of entertainment, museums, activities, restaurants, and shops. May is a perfect month to visit the Pier. Take a ride on the 150-foot Ferris wheel, catch the Shakespeare Theater, plan a luxury dinner or sunset cruise, or play some miniature golf. *Less than 2 miles from the Drake*

Enjoy a Live Show

Chicago is home to over 200 theaters featuring dance, Broadway, improv and everything in between. Think harder, laugh longer, feel more at the Steppenwolf Theater, the nation's premier ensemble theater. If you are in the mood for a side-splitting good time, visit the Second City, specializing in sketch comedy and improv. Second City alums include John Candy, Chris Farley, Tina Fey, Joan Rivers, and Amy Sedaris. *Less than 2 miles from the Drake*
Steppenwolf Theater Company
www.steppenwolf.org
The Second City
www.secondcity.com

The Art Institute of Chicago

www.artic.edu
Home to the 3rd largest collection of art in the country, the Art Institute of Chicago has more than 300,000 works from all corners of the globe ranging in styles from ancient to modern. *Less than 2 miles from the Drake.*

Listen to the Blues

The Blues is as integral to the Chicago landscape as Lake Michigan, Willis Tower, the Cubs and deep-dish pizza. Just a few miles from The Drake are two of the city's best blues clubs. Drop by B.L.U.E.S. and Kingston Mines to hear the blues rhythms of the electric guitars and harmonicas. *Three miles north of the Drake.*
B.L.U.E.S.
www.chicagobluesbar.com
Kingston Mines
www.kingstonmines.com

Millennium Park

201 East Randolph Street
25 acres of lush landscaping, architecture and public art, Millennium Park is a must see when visiting Chicago. Enjoy a free concert, dine on an outdoor patio overlooking the park and take a picture in front of "the Bean," officially known as Cloud Gate, the massive, stainless steel structure has become Chicago's signature landmark. *Less than 2 miles from the Drake*

Museum Campus Chicago

Celebrating the natural sciences, the Museum Campus is home to the Adler Planetarium, the Field Museum of Natural Sciences and the Shedd Aquarium. At the Adler Planetarium, the first in the Western Hemisphere, you can check out the Gemini 12 spacecraft or watch a space show in the Grainger Sky Theater. A 40.5 foot T-Rex (the world's largest and most complete) will greet you as you travel through the history of the planet visiting Ancient Egypt, the Ancient Americas and discovering priceless gems at the Field Museum. Shedd Aquarium features 32,600 different animals that you can enjoy and interact with, experience Sting Ray touch and an aquatic show with dolphins and Beluga whales. *Just under 3 miles from the Drake.*
Adler Planetarium
www.adlerplanetarium.org
Field Museum
www.fieldmuseum.org
Shedd Aquarium
www.sheddaquarium.org

CONFERENCE SPONSORED BY

AUDIMATION
S E R V I C E S , I N C

CaseWare
IDEA INC.

QUESTIONS?

Conference questions: Lindsey Falconer, 832.327.1657, lindseyf@audimation.com
Registration questions: Deby Busch, 832.327.1655, debyb@audimation.com
Visit us online at **www.audimation.com/4th-naiuc.html**