



College of
Business
Administration

FIFTH ANNUAL SYMPOSIUM ON INFORMATION SYSTEMS RISK, SECURITY & ASSURANCE

**FRIDAY, FEBRUARY 23, 2007
7:30 AM – 5:15 PM**

This year's theme:

Information Security and Regulatory Compliance Beyond SOX

New This year:

Hands-on XBRL Workshop

Thursday, February 22, 2007, 1:30 PM – 5:30 PM, CBA 106

HOSTED BY

Center for Research & Training in Information Security & Assurance

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College of Business Administration

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CPE Credit: 8 hours

LOCATION

Crowne Plaza at Quaker Square

Downtown Akron, 135 South Broadway Street

Akron, OH 44304

(330) 253-5970

SPONSORED BY

Information Systems Audit & Control Association—Northeast Ohio Chapter

The Ohio Society of Certified Public Accountants (Pending)

Institute of Management Accountants—Akron Chapter (Pending)

Institute of Internal Auditors—Northeast Ohio Chapter (Pending)

HANDS-ON WORKSHOP ON XBRL

Thursday, February 22, 2007

1:30 – 5:30 p.m.

College of Business Administration Lab 106

Extensible Business Reporting Language (XBRL) has entered the center stage with the Security and Exchange Commission's voluntary program, which allows companies to file their financial statements in XBRL format. Parallel developments and success stories across several industries (including banking and financial industry (e.g., FDIC) and international accounting regulators including IASB) indicate XBRL's potential to impact financial and business processes across many industries and company types. XBRL leverages the standardized XML framework to revolutionize future financial reporting by companies. But XBRL isn't just about financial reporting; it is about broader business reporting, standardizing the flow of data from initial transaction through to end reporting, be it financial, tax, statutory, statistical or management. Therefore, companies of all sizes can benefit from XBRL.

In this intense half-day hands-on workshop, participants will learn about the basics of XBRL; how to create XBRL-based financial statements; how to prepare an organization's financial system for XBRL-based financial reporting; risk and control issues in using XBRL; and benefits and costs of XBRL. The workshop will emphasize both accounting and technology issues and will have an applied focus. Academics can use the knowledge acquired from the workshop for both teaching and research. Professionals can use the knowledge to implement XBRL in their accounting and financial reporting systems.

No prior knowledge of XBRL or other similar technologies is needed.

The workshop will be conducted by Eric Cohen, who is a pioneer and internationally recognized expert in XBRL.

Space is limited for the workshop. Registration will be done on a first-come basis. Therefore, please register early.

Please use the registration form at the end of this document to register for the workshop.

THE PROGRAM

Friday February 23, 2007: Crowne Plaza at Quaker Square

- 7:30 a.m. - 8:00 a.m. Registration and Continental Breakfast
- 8:00 a.m.- 8:15 a.m. Welcome Remarks
Dr. Raj Aggarwal, Dean, College of Business Administration
- 8:15 a.m. - 10:00 a.m. Using IT for Effective and Efficient Regulatory Compliance
Marc Tomlinson and **Bryan Finnegan**, Deloitte & Touche LLP
- 10:00 a.m. - 10:15 a.m. *Break*
- 10:15 a.m. - 12:00 noon Metrics for Evaluating and Justifying Information Security and
Related Projects
Sajay Rai and **Kevin Cash**, Ernst & Young LLP
- 12:00 noon - 1:00 p.m. *Lunch*
- 1:00 p.m. – 1:45 p.m. Biometrics for Systems Security and Control: From the lab of
Diebold’s identiCenter
Timothy O’Neill, Diebold
- 1:45 p.m. - 1:55 p.m. *Break*
- 1:55 p.m. - 3:40 p.m. Anatomy of Information Security Fraud Cases
Jay Schulman, KMPG
- 3:40 p.m. – 3:50 p.m. *Break*
- 3:50 p.m. – 5:00 p.m. Emerging Financial Information Systems Security Risks and Risk
Management Issues
Sri Ramamoorthy, Grant Thornton and
Karthik Swarnam, Accenture
- 5:00 p.m. – 5:15 p.m. *Evaluation, Closing Remarks and Wrap-up*

ABOUT THE TOPICS

Using IT for Effective and Efficient Regulatory Compliance **Marc Tomlinson and Bryan Finnegan, Deloitte & Touche LLP**

Post Sarbanes-Oxley, the auditor's role in providing value added audit and risk management services has been limited due to time constraints and the focus on testing specific financial controls. As companies are starting to evolve their compliance environments, it is important to focus on cost-effective, sustainable programs that can leverage technology to reduce manual testing of systems and transactions, as well as identify control deficiencies earlier in the process through increased and more frequent testing coverage. Using the automation inherent in a continuous controls monitoring product, this session will describe how an organization can reduce its dependence on the Audit department for substantive testing and manual testing of controls, and return auditors to their key role of monitoring and evaluating the effectiveness of the organization's risk management systems.

Metrics for Evaluating and Justifying Information Security and Related Projects **Sajay Rai and Kevin Cash, Ernst & Young LLP**

This session will examine various metrics for evaluating the effectiveness of information systems security (ISS) investments. By evaluating return on investment (ROI) and determining costs and benefits, a framework can be developed for measuring ISS effectiveness. The need for a formal framework for evaluating ISS investments is imperative as organizations strive to secure their weakest links that can exist in several places, including service providers, joint ventures, suppliers and other business partners.

Biometrics for Systems Security and Control: From the lab of Diebold's identiCenter **Timothy O'Neill, Diebold**

Biometric solutions are gaining importance in minimizing identity fraud. Effective identity management is key to ensuring confidentiality, integrity, and availability of strategic information. This session will describe Diebold's identiCenter identity fraud prevention system which is based on fingerprint technology. Using the Diebold's biometric technology, the presentation will describe the process of biometrics-enabled identification and its use in securing information systems in financial institutions and other types of businesses.

Anatomy of Information Security Fraud Cases **Jay Schulman, KMPG**

There is no better way to steal money today than from an online banking platform. Whether it is a phishing scam trying to convince an unsuspecting user to enter their personal information or spyware that steals usernames and passwords, there are a variety of ways criminals are trying to take a bank's money. There are a plethora of regulations which banks have to meet to run an online site, but each provides a variety of implementation methods. This presentation will summarize a variety of attacks on the US Banking System and the risks that they pose to both the banking customer and the banks themselves. With the risks in mind, the presentation will outline a series of controls online banks should adopt to protect both themselves and their customers.

Emerging Information Security Risks and Risk Management Issues **Sridhar Ramamoorti, Grant Thornton** **Karthik Swarnam, Accenture**

Threats, vulnerabilities, and exposure to risks have changed the game for enterprises on how they need to operate in a global economy. Risk mitigation in today's world is multi-dimensional and includes aspects of technology, process and behavioral changes. Information security is a constantly evolving journey. This session discusses various emerging information security risks, and the implications of managing those risks, at the enterprise level.

ABOUT THE SPEAKERS

Marc Tomlinson is a senior manager in Deloitte & Touche LLP's Data Quality and Integrity practice in Detroit, with over 8 years experience bringing together public accounting, internal controls and data analysis. He is certified in several data analysis tools and specializes in data interrogation, analysis, and normalization. Marc has participated on projects in a number of enterprise-wide information system environments across a wide array of industries, including financial services, health care, manufacturing, and government services.

Bryan Finnegan is a manager in Deloitte & Touche LLP's Data Quality and Integrity practice in Cleveland with over 7 years experience in areas such as risk management, SAS 99/journal entry testing, business process redesign, and testing of IT controls. He specializes in data analysis related to fraud detection and audit support. Bryan has extensive experience in the financial services and healthcare industries. Bryan is a certified information systems auditor (CISA). He earned a BS in Computer Science from Cleveland State University.

Sajay Rai is a Partner—Technology & Security Risk Solutions Practice at in Ernst & Young LLP. He has more than 28 years of experience in information technology. Mr. Rai previously served as Managing Director of the national Business Continuity and Contingency consulting practice. He was instrumental in starting the company's Information Security consulting practice, and later managed its IT consulting in Latin America. Mr. Rai co-authored a recently published book, *Defending the Digital Frontier – A Security Agenda*, which guides business and IT executives on how to develop an effective and efficient information security program within their enterprise. He was named to Crain's Cleveland Business Who's Who in Technology and serves as a member of his firm's Partners Advisory Council. A member of CISSP (Certified Information Systems Security Professional) and CISM (Certified Information Security Manager), Mr. Rai is a regular speaker at industry conferences and is frequently quoted in magazines and newspapers.

Kevin L. Cash, CPA, is a Partner—Technology and Security Risk Services at Ernst & Young LLP. He has over 20 years of financial and information systems auditing experience. He currently serves as one of E&Y's North Central Area Leaders for Sarbanes-Oxley Section 404 and is the Engagement Partner of five multinational 404 engagements. He is one of E&Y's leading subject matter specialists for the 404 requirements and the impact of 404 on the Information Systems control environment for clients. Kevin led E&Y's development of its HIPAA Sales and Service Delivery methodology, and over 30 HIPAA Assessments. He developed the E&Y IT Process Model that is a leading practice view of the processes needed to be in place in a well organized and managed IT environment. Kevin led numerous training courses locally, regionally, and nationally on IT Considerations of SOX 404 and the IT Process perspective and how it is used in an audit.

Timothy B. O'Neill joined Diebold in 1997 as a senior software support specialist, assisting support to the top 10 national financial institutions. O'Neill has been senior product manager on all electronic security access control products for seven years. He is responsible for day-to-day activities and the life cycle of 14 different control products that contribute to over \$30 million of sales and service revenue. With a passion for biometrics, Tim's mission at Diebold is to provide customers with a leading edge on present and future security solutions. Prior to joining Diebold, O'Neill held various product engineering and technical design positions, including product engineer for The Allen Telecom Company in Solon, Ohio. Tim obtained an associate degree in electronics from United Electronic Institute in Cuyahoga Falls, Ohio and served in the United States Air force.

Jay Schulman is a Senior Manager in at KPMG LLP. Mr. Schulman has ten years of information security experience including positions in senior information security management and leadership. He is a former Business Information Security Officer for a top-five global financial services company. Mr. Schulman managed logical and physical security for a nationwide financial institution's government payment processing platforms. This environment has been designated National Critical Infrastructure (NCI) by the United States Department of Homeland Security and handled approximately one trillion dollars per fiscal year on behalf of the US government. Mr. Schulman is currently a Certified Information Systems Security Professional (CISSP) and a member of the International Information Systems Security Controls Consortium (ISC2), Information Systems Audit & Control Association (ISACA) and the Information Systems Security Association (ISSA). He has spoken publicly on the issues of information security, risk management, and technology. Mr. Schulman holds a Bachelor of Sciences degree from the University of Illinois-Urbana Champaign.

Sridhar Ramamoorti, CPA, Ph.D., is a Chicago-based partner in the National Corporate Governance Group of Grant Thornton LLP. He has over 20 years of auditing, consulting, and industry experience. He provides technical consultation on Sarbanes-Oxley, professional standards, financial reporting and auditing matters, and anti-fraud programs and controls. As part of the firm's thought leadership initiatives, Sridhar partners with leading academics, publishes in research and professional journals, makes presentations at professional conferences, and helps design and implement innovative professional development programs. Active in the profession, Sridhar is currently Chairman of the Academy for Government Accountability. He also represents the firm on the Board of Trustees of the Institute of Internal Auditors (IIA) Research Foundation and the Chicago IIA Chapter Board of Governors. Prior to joining Grant Thornton, Sridhar was the Sarbanes-Oxley Advisor for the National Advisory Practices of Ernst & Young LLP, served on the accountancy faculty at the University of Illinois at Urbana-Champaign, and was a principal in Arthur Andersen's professional standards group in Chicago. He has co-authored a pioneering research monograph on using neural networks for risk assessment in internal auditing, and likes to emphasize insights from the behavioral sciences to advance professional judgment and decision making in accounting and auditing.

Karthik Swarnam is a senior manager in Accenture's Global Technology Consulting (GTC) Security Practice. He has over 12 years of experience in IT specializing in security technologies, and has worked extensively in designing and implementing security solutions for various clients globally. As a member of the security leadership team, he has led Accenture's Infrastructure Security Offering in the past and currently leads Accenture's offshore security delivery capabilities. Karthik has been instrumental in helping large enterprises establish security strategies and translate them into solutions. He advises CIOs and CISOs on security vision and regulatory implications, and how to transform their organizations into high performing businesses by enabling business growth and securing the extended enterprise. He is an active Certified Information Systems Security Professional (CISSP) and has been involved in CIDX Cybersecurity initiative for the Chemical industry, as well as in several task forces, open forums, and in Communities of Practice (CoP) in Identity & Access Management.

Eric E. Cohen is the Global XBRL Technical Leader for PricewaterhouseCoopers. The past chair of XBRL US and the XBRL GL Working Group, Mr. Cohen is active in the global XBRL community and works closely with other related organizations, such as OASIS, W3C, OECD and UN/CEFACT. He is currently working with security experts, regulators and the accounting profession internationally to consider the use of digital signatures and other security standards to enable the trusted, transparent and transportable future of business reporting and is a listed contributor to the W3C "XML Encryption Syntax and Processing" Recommendation. These days Mr. Cohen spends most of his time with tax administrators globally; he is the chair of the OASIS Tax XBRL Liaison SG. Named one of the "Top 100 Most Influential CPAs" by CPA Magazine, Mr. Cohen has written and contributed to a number of books, is widely published, and is a frequent speaker internationally on topics related to XML, XBRL, Web Services, Continuous Auditing, Data Level Assurance and Security.

WHO SHOULD ATTEND?

This symposium is designed for persons with responsibilities and interest in information systems risk, security, assurance, and regulatory compliance. It is especially geared towards financial professionals who supervise information systems departments, information systems auditors, internal auditors, public accountants, CIOs, CFOs, attorneys, college professors, and members of professional organizations such as the AICPA, OSCP, IIA, IMA, and ISACA. Employees of local, state, and federal governments with responsibility for information systems security would also benefit from this seminar.

OTHER INFORMATION

CPE Credit: Total for both Thursday and Friday sessions – 12 CPEs
 Total for only the Workshop – 4 CPEs
 Total for only the Friday Session – 8 CPEs.

Registration deadline: **Friday, February 16, 2007.**

Fee:

- Registration fee for only the workshop on Thursday (February 22) is \$100. This includes XBRL material, refreshments, and dinner.
- Registration for only the Friday sessions is \$150. This includes continental breakfast, lunch, and refreshments during the mid-morning and mid-afternoon breaks.
- Registration for both the Thursday workshop and the Friday sessions is \$225. This includes all the items noted above.
- A late fee of \$25 will be charged for registration after February 16.

Hotel Reservations: We have reserved a small block of Crowne Plaza Hotel rooms at a nightly rate of \$79 for persons who make hotel reservations by **February 5, 2007**. Please call the hotel directly at (330) 253-5970 or toll free (866) 668-6689 or (800) 2CROWNE.

For further information about the Symposium, visit <http://www3.uakron.edu/cba/cretisa/> or contact either of the following:

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