

Speakers Bios

Brad Ames, CPA, CISA

Ames is an Internal Auditor Director of Professional Practices at Hewlett-Packard Company in Palo Alto, California.

Brad's team is responsible for innovating and deploying non-traditional audit solutions for measuring risk to the business and shortening the time to management action. His role involves close collaboration with HP's governance groups, customers and external auditors in order to gain an ongoing view of emerging risk enterprise-wide. His team has established continuous monitoring for the purpose of simplifying SOX 404 attestation and reducing the cost of compliance.

Brad is a member of the Institute of Internal Auditor's Professional Issues Committee. He is a CPA and Certified Information System Auditor with 10 years of experience in Public Accounting. He can be reached at brad.ames@hp.com

Karl Busch

Karl Busch is an Associate Director within the Audit Tools & Techniques group at Ernst & Young. He received a B.B.A. in Management Information Systems from Ohio University. At Ernst & Young he has spent the previous 12 years focused on improving audits through the enhanced use of technology. He has been a subject matter resource for financial analytics, business reporting, service delivery and control documentation applications. Recently his primary concentration has been audit data analysis, assisting audit teams globally with their analysis activities and enhancing their analytic capabilities. Karl has worked closely with many companies to help them take advantage of new technology opportunities. He also has been heavily involved with the definition and adoption of XBRL and other XML-based languages. Currently, he is involved with an AICPA task force that is creating standardized definitions for audit data and relevant audit "apps".

Michael P Cangemi CPA

mpcangemi@msn.com www.canco.com

Michael P. Cangemi CPA, an author and business advisor, is the former President, Chief Executive Officer and Director of Etienne Aigner Group, Inc., a leading designer of women's accessories (Aigner- 1991-2004) and President and Chief Executive Officer of Financial Executives International, the professional association for senior-level corporate financial executives (FEI 2007-08).

He currently serves as President of Cangemi Company LLC, which he founded in 1968, and has a significant focus on Continuous Monitoring and Auditing. Mr. Cangemi is a Senior Advisor to Oversight Systems, has served on the Approva Corporation advisory board, and serves on the Pace University Lubin School of Business Advisory Board, the Rutgers Continuous Audit Advisory Board (Founding Member); FEI Committee on Finance & Technology, the EDPACS Editorial Advisory Board, the SOX&GRC Institute Advisory Board, and on the Board of the Association of Certified Green Technology Auditors.

Michael has had a successful career with a long term significant focus on continuous monitoring. He progressed from auditor to CAE, to CFO, CEO and Board member. He served in numerous ISACA and IIA professional capacities, including International President of ISACA, many years on IARF BORA and the IARF Board of Trustees. His experiences as a CAE were published in his second successful book, *Managing the Audit Function*. The book, now in a third edition, was featured in the business section of the Sunday **New York Times** in August 2002 and translated into Chinese in 2005. He is currently working on a significant CM research project with FEI's research foundation FERF.

In 2007-8 he served as the FEI representative on the Board of COSO, during which the Guidance on Monitoring Internal Control Systems was drafted and issued in January 2009. He was the Editor-in-Chief of the *IS Control Journal*, in which his regular column, **Issues & Comments** appeared from 1987 to 2007. His **Presidents Page** editorial column appeared in **Financial Executive** magazine 2007 – 2008. In 1991, Mr. Cangemi co-authored *Auditing in an EDP Environment* with Peter Reed.

He is a Certified Public Accountant, and a Certified Information Systems Auditor-Honorary/Retired and member of FEI, AICPA, Institute of Internal Auditors (IIA), and the N.Y. Society of CPAs. Mr. Cangemi is a honorary life member of the IS Audit & Control Association (ISACA). In 2000, **The Cangemi Audit & IT Audit Library** was established at the University of Mississippi's National EDP Auditing Archival Center to house his collection of over 250 books on Auditing and EDP Auditing.

Mr. Cangemi recently completed a two year term on the International Accounting Standards Board (IASB 2007-8)-Standards Advisory Council, served as the FEI representative on the Board of COSO and served as a member of the FASB's Financial Accounting Standards Advisory Council (FASAC), beyond his term at FEI for four years to 2010.

In 2006 he was awarded the **Thomas Johnson Lifetime Achievement Award** for contributions to IA by the IIA NY Chapter. In the last few years, he has hosted a number of Audit Managers Symposiums based on his book and devoted a good portion of his professional research and presentations to expanding the understanding of Continuous Monitoring.

Philip Elsas

Philip Elsas is founder and director of ComputationalAuditing.com. ComputationalAuditing.com started in the Netherlands in 2003 and in Canada in 2006 and offers software and consultancy services to financial auditors and audit software firms.

PricewaterhouseCoopers, the Dutch Tax Office and ComputationalAuditing.com are partners in the Jacquard project "Next Generation Auditing: Data-assurance as a Service" (2010-2015), led by the National Center of Mathematics and Computing Science in the Netherlands.

Prior to ComputationalAuditing.com Philip spent fifteen years with Deloitte: the first half in auditing, the second in consultancy, with a three-year intermezzo at Bakkenist Management Consultants, sold to Deloitte in 1999.

In Deloitte's audit practice, Philip was involved in the design and development of an advanced system for audit planning and guidance, Smart Audit Support. Currently Smart Audit Support is being used in Deloitte's worldwide audit practice for more than ten years.

As a consultant and associate at Bakkenist and principal at Deloitte, Philip participated in design and development of modeling infrastructure for accounting logistics, workflow management and activity-based and process-based costing.

Philip Elsas holds a PhD in mathematics and computing science in the field of financial auditing. His dissertation, "Computational Auditing", appeared in 1996, in courtesy of Deloitte in cooperation with the Free University of Amsterdam, the Netherlands, and was directly after appearance awarded the Alfred Coini auditing prize.

Jason A. Gross, CPA, CIA, CFE, CISA, ACDA

Vice President, Controls Management
Siemens Financial Services, Inc.

Jason A. Gross is the Vice President, Controls Management for Siemens Financial Services, Inc. and is responsible for ensuring an effective and efficient internal control framework, leveraging from his seven years of experience as the Organization's Vice President, Internal Audit. In this capacity Mr. Gross and his department focus on the design, implementation and monitoring of controls via the Continuous Controls Monitoring (CCM) program. Prior to joining Siemens Financial Services, Inc. in 2002, Mr. Gross had five years of internal audit experience with AT&T managing internal audit activity of various business units and four years of public accounting experience at the CPA firm of Weiser LLP.

Mr. Gross is also an experienced speaker regarding Sarbanes-Oxley and internal controls and has presented on several occasions for the Equipment Leasing and Finance Association (ELFA), the Bank Administration Institute (BAI), and for the Institute of Internal Auditors (IIA) at several IIA conferences. These IIA conferences included the General Audit Management (GAM), Financial Services, the International IIA conference as well as the 2008 IIA webcast, Continuous Auditing: What Works Best. Mr. Gross has received the distinction of being named to the list of All-Star speakers for the IIA 2006 All Star Conference. In addition, he has gained recognition in the industry as a subject matter expert on the topics of utilization of audit tools including audit management systems, data analytic tools and methodology, and continuous monitoring & auditing. Mr. Gross was featured in the '*Best Practices of Highly Successful Auditors*' by ACL and has been named to the *2009 100 MOST INFLUENTIAL PEOPLE IN FINANCE OF TREASURY & RISK*.

In addition to speaking on the topics of internal controls, Sarbanes-Oxley, and audit tools, Mr. Gross has also authored articles in the *Internal Auditor* publication of the IIA and in the *ELT: The Magazine of Equipment Leasing & Finance* publication of the ELFA.

Jim Littley

Jim Littley is a Principal in KPMG LLP's Advisory Services practice. He is KPMG's Global and Americas leader for Continuous Auditing and Continuous Monitoring Services. Jim has over 25 years of experience providing advisory services to clients in the areas of fraud risk management, forensic accounting and investigations, regulatory compliance, and data analytics across a variety of industries.

Chris Rossie

Chris Rossie is the Vice President of Business Development at Oversight Systems in Mr. Rossie brings over 20 years of technology industry experience to Oversight Systems. In combination with a team of two other investment professionals at Gray Ventures, Mr. Rossie was responsible for evaluating and selecting investment opportunities, directing due diligence efforts, and managing ongoing relationships with portfolio companies. Prior to joining Gray Ventures in 2000, Mr. Rossie was Vice President, Channel Operations and Partner Programs for Internet Security Systems. Mr. Rossie served in a variety of sales management and general management roles for Attachmate Corporation/Digital Communications Associates (DCA) including Managing Director Europe, Africa, Middle East and Vice President Asia Pacific and Latin America. Mr. Rossie was also a Director of Business and Market Development at Accenture and began his career in sales at Motorola. Mr. Rossie is an honors graduate of Stanford University where he was a Sherman Fairchild Foundation Scholar and studied at the Université de Tours in Tours, France.

Greg Shields, CA

Mr. Shields is Director, Auditing and Assurance Standards at the Canadian Institute of Chartered Accountants (CICA). He supports the activities of the Canadian Auditing and Assurance Standards Board and serves as a technical advisor to the CICA Nominee on the International Auditing and Assurance Standards Board. He was previously CICA Director, Assurance Services Development, helping the public accounting profession to develop new services beyond the traditional services related to audits and reviews of financial statements. He provided technical support to the joint CICA/AICPA Study Group to develop the 1998 Research Report “Continuous Auditing” and drafted that report. Before joining the CICA, Mr. Shields was Director, Audit Research and Methods, in the national office of a major public accounting firm, helping partners and staff across Canada deal with a wide range of complex auditing, accounting and related matters.

William M. Sinnett

William M. Sinnett (bsinnett@financialexecutives.org) is Director of Research for Financial Executives Research Foundation, Inc. (FERF), the research affiliate of Financial Executives International (FEI). Bill has authored or co-authored a number of research reports for FERG and magazine articles for *Financial Executive* magazine, including:

- The Benefits of Continuous Monitoring
- FERG’s annual Audit Fee Survey
- Building an Agile Finance Function
- Excellence in Information Integrity
- IFRS for Mid Market Companies: Tips for Transition

Bill joined FEI as Accounting Manager in 1985, and became Manager of Research for FERF in 1989. He was promoted to Director of Research in October 2005. Prior to his positions at FEI and FERF, Bill was employed by Carnegie-Mellon University and Mellon Bank in Pittsburgh. He has an M.B.A. from the University of Pittsburgh, and has been listed in *Who's Who in Finance and Industry*.

William R. Titera

William R. Titera is a partner in Ernst & Young's national Professional Practice group and has responsibility for audit tools and techniques, fraud detection and emerging audit technologies. Bill has extensive experience in standard setting, having chaired various technical committees, including the AICPA's Assurance Services Executive committee, the XBRL Assurance task Force and the Health Care Committee. He is currently a member of the FASB Not-for-profit committee. He has over 33 years of experience serving clients. Bill earned his Bachelor of Science degree in 1976 from the University of Washington where he graduated summa cum laude. Bill is a certified public accountant and is a member of the American Institute of CPAs, the California Society of CPAs, the Ohio State Society of CPAs, the Utah Association of CPAs, and the Washington State Society of CPAs. Bill is a Diplomat in the American Board of Forensic Accounting. He is an advanced member of the Healthcare Financial Management Association, a nominee in the American College of Healthcare Executives, and a member of Phi Beta Kappa. Bill also is involved in a number of local civic activities and not-for-profit groups.

Miklos A. Vasarhelyi

Miklos A. Vasarhelyi Ph.D. in MIS (UCLA) MBA (MIT) and BS in Economics and Electrical Engineering (the State University of Guanabara and Catholic University of Rio de Janeiro)].

Professor Vasarhelyi is currently the KPMG Professor of Accounting Information Systems and Director of the Rutgers Accounting Research Center and the Continuous Auditing and Reporting Laboratory (CARLAB) at Rutgers University. He is also the Technology Consultant and the AT&T Laboratories. He has published more than 200 journal articles and 20 books. He is the editor of the Artificial Intelligence in Accounting and Auditing series and academic journals.

Professor Vasarhelyi has taught executive programs on electronic commerce to many large international organizations including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T.

Prof. Vasarhelyi is credited with the original continuous auditing application and as the leading researcher in this field. CARLAB's current projects include Siemens, Metlife, P&G, and Itau-Unibanco.

John Verver, CA, CISA, CMC

Vice President, Services & Product Strategy
ACL Services Ltd.

John Verver has overall responsibility for ACL's product strategy and the professional services organization that provides global implementation, training, and technical support services.

Verver is an expert authority on **continuous controls monitoring** and audit analytics and led the overall development of ACL's original **CCM** product suite. He is an inaugural member of the Center for Continuous Auditing's advisory board and a key contributor to the Institute of Internal Auditor's Global Technology Audit Guide #3 on continuous auditing and controls monitoring.

Prior to joining ACL, Verver spent 15 years with Deloitte in the UK and Canada. He was a principal in Deloitte & Touche Management Consultants, responsible for building and managing the system development and implementation practice in British Columbia.

Verver is a Chartered Accountant, Certified Management Consultant and Certified Information System Auditor. He has served on the Council of the Institute of Management Consultants of B.C. and on a variety of committees of the Institute of Chartered Accountants of B.C. He has an honours degree from King's College, University of London, England.
