



Fraud, A Data Analysis Approach

- Date:** October 13, 2011
- Time:** 11:30 AM - 12:00 Registration | 12:00 - 1:00 Lunch | 1:00 - 3:00 Program
- Location:** Brio | 502 Nichols Road | Kansas City MO 64112
- CPE's:** 2 Credits
- Price:** \$35 members | \$50 guests | \$5 students
- Menu:** Brio Chopped Salad | Choice of Entrée: Shrimp Fra Diavolo, Lasagna Bolognese or Chicken Under the Brick | Choice of Dessert: Cheesecake or Milk Chocolate Caramel Cake
- Presenter:** Michael Hoelsing, University of Nebraska, Omaha

Presentation Overview:

This session will provide the internal auditor with an overview of the standards and guidance related to the fraud topic, and a general methodology to start detecting fraud indicators in your data (extremes, inconsistency, omissions, timing etc). Once the general methodology is established, applicable implementation tools will be discussed. Finally fraud detection techniques applying a tool (ACL) will be applied to examples in specific accounting and business processes (GL adjustments, procurement cycle, employment cycle, logical access). The example ACL project with data files, table layouts and scripts used in class will be available to participants. A resource reference will also be provided to enable participants to research this approach specific to their industry.

Emerging/Expanding Technologies

Newer technology, both internal and external, including hardware (mobile devices, 10G), software (social networks), methodologies (Cloud, IaaS), and other (de-duplication) will be identified and described. Each item will then be discussed regarding their deployment in a business setting; also the related benefits and risks of each item will be explored. Control and security approaches for each risk will then be discussed. Finally, audit and assessment approaches will be discussed for each technology.

Speaker Overview:

Michael T Hoelsing CISA, CISSP, CDP, ACDA, CIA, CFSA, CMA, CPA:

Mike has over 30 years of experience in both public accounting and internal audit in the areas of information systems audit and assurance, information systems implementation, and financial audit.

Mike has been a conference speaker at the Computer Security Conference, VMworld, ISACA's CACS, IIA Midwest Regional, RSA Executive Security Action Forum, MISTI's InfoSec World, FFIEC IS Audit Examiners Conference and the CERT and InfoTec conferences covering Virtualization, eDiscovery, Authentication, and Operating System risk, security and assessment techniques. Mike has also been published in the Information Systems Control Journal published by ISACA and the Information Security Journal: A Global Perspective published by ISC2 on those topics.