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REGION 2, CHAPTER 8

DECEMBER, 2006

## *Monthly Meeting*

### *Tuesday, December 12, 2006*

### *Joint Meeting With The Institute of Internal Auditors*

**Pre-Dinner Topic:** “Forensic Accounting & Fraud”

Glenn C. Sheets, CPA, CIRA, Dispute Advisory & Forensic Services, Stout Risius Ross, Inc.

**After-Dinner Topic:** “Computer Forensics”

Scott T. Wrobel, Dispute Advisory & Forensic Services Group, Stout Risius Ross, Inc.

**Date:** Tuesday, December 12, 2006

**Time:** 4:00-4:30 Registration/Networking  
4:30-5:30 Before-Dinner Presentation  
5:30-6:30 Dinner  
6:30-7:30 After-Dinner Presentation

**Location:** Vis Ta Tech in Livonia, MI  
(See map and directions on page 8)  
18600 Haggerty Road  
Livonia, MI 48152-2696

**Cost:** \$25.00 Members  
\$35.00 Non-Members  
\$10.00 Students and Retirees

Reservations will be taken by Suzanne McCormick. Please make reservations by **NOON** on **THURSDAY, DECEMBER 7**. You can make your reservation online at [isaca-det.org](http://isaca-det.org) or e-mail your reservation to Suzanne McCormick at [jsmccor65@aol.com](mailto:jsmccor65@aol.com). If you do not have access to the Internet, call Suzanne at (248) 471-3075. Please include your name, certification, company, telephone number, and whether you are a Member, Non-member, Student or Retiree. All e-mail reservations will receive a personal confirmation that the reservation was received. Walk-ins are welcome.

**Visit our web site at: [isaca-det.org](http://isaca-det.org)**

## *Letter from the President*

Greetings ISACA Members,

Thank you all for joining us last month at our first joint meeting of the year with the IIA at the VisTaTech Center at Schoolcraft College in Livonia. For those of you who attended our November meeting, you were brought up to speed on current “SEC Hot Topics” by Brian Robertson, Partner, Department of Professional Practice, KPMG LLP. Our after-dinner speakers, Rebecca Kitchens, Solutions Director, Finance Operations of Jefferson Wells and Eric Perry, VP, Product Management & Marketing of Prodiance Corporation presented a synopsis of spreadsheet controls, which included a demonstration of a spreadsheet software tool used to automate spreadsheet analysis. On behalf of the ISACA Detroit Chapter, I would like to thank Brian, Rebecca and Eric for speaking on topics relevant to both financial and IT auditing environments.

In an ongoing effort to meet the needs of our membership for alternative payment options for our Chapter meetings, we began accepting American Express for payment at our November meeting in addition to MasterCard and VISA initiated at our October meeting. We hope these new payment methods prove convenient for our membership. Stay tuned for more convenience as our next phase of credit card acceptance will be web-based via our Chapter website using PayPal. We hope to have this additional service available to you early in 2007.

In the research spotlight with ISACA International is the *2<sup>nd</sup> Edition of IT Control Objectives for Sarbanes-Oxley*, which was just released in November. As many of you know, this publication provides CIOs, IT managers, and control and assurance professionals with scoping and assessment ideas, approaches and guidance in support of the IT-related COSO internal control objectives for financial reporting.

A streamlined roadmap is provided in this edition to help turn compliance into a competitive challenge. The second edition is updated for recent US Securities and Exchange Commission (SEC) and Public Company Accounting and Oversight Board (PCAOB) guidance related to entity level controls, risk-based/top-down approach, application controls and evaluation of deficiencies as well as an update for COBIT 4.0 references. It’s posted as a complimentary download to all at [www.isaca.org/downloads](http://www.isaca.org/downloads).

Over the past few months, we have noticed an increase in the number of participants registering for meetings after the published deadline date. Please make every effort possible to register for the meetings by the deadline noted on the front page of each Databyte. This date is crucial to our meeting success as it affects food quantities ordered by our caterers, staffing, and setups for the meetings. Your cooperation is greatly appreciated!

As always, if you have any ideas to share, or specific areas you would like to see us focus on, either through our chapter meetings, or through training seminars, please feel free to contact me at [bkarl@hornmurdockcole.com](mailto:bkarl@hornmurdockcole.com) or call me at 248.633.2347.

I look forward to seeing all of you at the December dinner meeting. On behalf of the Board, I’d like to wish everyone a safe and joyous holiday season!

Brenda L. Karl, CISA  
President, ISACA Detroit Chapter



**PRE-DINNER INFORMATION**

**“Forensic Accounting & Fraud”**

Glenn C. Sheets, CPA, CIRA  
Dispute Advisory & Forensic Services Group  
Stout Risius Ross, Inc.

Mr. Sheets will present an overview on the use of Forensic Accounting, recent updates in forensic accounting in litigation along with case studies and examples.

Glenn C. Sheets is a Managing Director in the Dispute Advisory & Forensic Services Group at Stout Risius Ross, Inc. He has extensive experience providing a broad range of business and financial advice to trial lawyers and in-house counsel throughout the dispute process, including matters involving breach of contract, tortious interference, disputes related to business transactions, post-merger and acquisition disputes, fraud examinations, employment and compensation disputes, personal economic damages, lender liability, eminent domain, divorce, shareholder disputes, and alter ego matters. Additionally, Mr. Sheets has significant experience providing financial and litigation expertise to parties-in-interest involved in distressed and underperforming businesses. Mr. Sheets has assisted clients through out-of-court restructurings, bankruptcy proceedings, and profit improvement initiatives, including: viability and feasibility studies, valuations, cash flow management, creditor negotiations, debt restructuring, mergers and acquisitions, divestitures, and liquidations. Mr. Sheets has testified as an expert in various state and federal court proceedings, including the U.S. Bankruptcy Court, arbitrations and mediations, depositions and CCAA proceedings.

Mr. Sheets’ experience encompasses a wide array of industries, including automotive suppliers, OEMs, automobile dealers, manufacturing companies, distributors, transportation and logistics businesses, retailers and distributors, wholesalers, professional service companies, not-for-profit organizations, real estate and hospitality businesses, and a variety of service firms.

Information on Glenn Sheets continued on Page 5

**AFTER-DINNER INFORMATION**

**“Computer Forensics”**

Scott T. Wrobel  
Dispute Advisory & Forensic Services Group  
Stout Risius Ross, Inc.

Mr. Wrobel will present the concepts and tools used in Computer Forensics to support internal investigation and litigation along with case studies and examples. He will also deliver a brief overview of the December E-Discovery Federal Rule changes.

Scott T. Wrobel is a Director in the Dispute Advisory & Forensic Services Group at Stout Risius Ross, Inc.. He is responsible for the computer forensics services. Mr. Wrobel has a background in Computer Forensics and extensive experience working with business owners, attorneys and local government / law enforcement throughout the Michigan region.

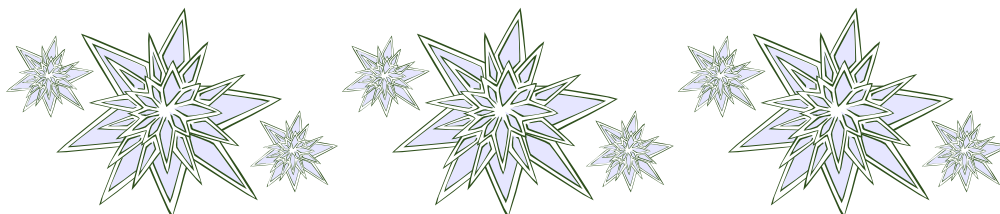
Mr. Wrobel’s experience expands many industries including manufacturing, automotive, finance, retail, marketing, government, energy, health care and insurance.

Prior to joining Stout Risius Ross, Inc., Mr. Wrobel was the President of Digital Forensics Corporation a division of CMC Development. Mr. Wrobel also serves as an Advisory Board Member for the University of Michigan, Dearborn campus and is a member of the Michigan InfraGard Member Alliance Chapter as well as an associate member of the American Bar Association and the Association of Certified Fraud Examiners.

**YOU ARE NOW ABLE  
TO USE CREDITS CARDS  
(MASTERCARD, VISA, AMERICAN  
EXPRESS)  
TO ATTEND  
MONTHLY MEETINGS**

## YEAR AT A GLANCE

December 7, 2006	Reservations due by noon for the December 12 ISACA/IIA joint dinner meeting
December 9, 2006	CISA and CISM Exams
December 12, 2006	Deadline for articles, information and advertisements for the January issue of the Databyte
December 12, 2006	<b>Chapter Meeting – Joint meeting with IIA – Vis Ta Tech (Tuesday)</b> “Forensic Accounting & Fraud” Glenn C. Sheets, CPA, CIRA, Dispute Advisory & Forensic Services Group, Stout Risius Ross, Inc. “Computer Forensics” Scott T. Wroebel, Dispute Advisory & Forensic Services Group, Stout Risius Ross, Inc.
January 5, 2007	Reservations due by noon for the January 11 ISACA/CFE joint dinner meeting
January 11, 2007	<b>Chapter Meeting – Joint meeting with CFE – Tapestry (Thursday)</b> “Digital Forensics” Paul E. Zikmund, Control Solutions
February 7, 2007	Deadline for early registration for the June CISA and CISM Exam
January 17, 2007	Deadline for articles, information and advertisements for the February issue of the Databyte
February 14, 2007	Deadline for articles, information and advertisements for the March issue of the Databyte
February 16, 2007	Reservations due by noon for the February 21 ISACA dinner meeting
February 21, 2007	<b>Chapter Meeting – University of Michigan – Dearborn Fairlane Center North</b> “Continuous Auditing- Keys to Implementing and Maintaining” Simon Dealy, Control Solutions “A Continuous Audit Approach Being Used Today” Susam Yamin and Juanita Dunn, Comerica Inc.
March 12, 13, 14, 2007	<b>ISACA/IIA Spring Seminar – The University of Michigan Dearborn Campus</b>
March 16, 2007	Reservations due by noon for the March 21 ISACA dinner meeting
March 21, 2007	Deadline for articles, information and advertisements for the April issue of the Databyte
March 21, 2007	<b>Chapter Meeting – University of Michigan – Dearborn Fairlane Center North</b> “IT Security Life Cycle” Dan Shoemaker, Director of the Masters of Science in Information Assurance at U of D Mercy “System Development” Charles A. Silva and Dana Cordes, General Motors Corporation
April 4, 2007	Deadline for final registration for the June CISA and CISM Exams
April 13, 2007	Reservations due by noon for the April 18 ISACA dinner meeting
April 18, 2007	Deadline for articles, information and advertisements for the May issue of the Databyte
April 18, 2007	<b>Chapter Meeting – University of Michigan – Dearborn Fairlane Center North</b> “Auditor Profile and Resume Writing” Caitlin McGraw, Lander International LLC
May 11, 2007	Reservations due by noon for the May 16 ISACA Annual General Meeting
May 16, 2007	<b>Chapter Meeting – University of Michigan – Dearborn Fairlane Center North</b> <i>Annual General Meeting</i> Chapter Update, Awards, Recognition
June 9, 2007	CISA and CISM Exams



Information on Glenn C. Sheets continued from page 3

Mr. Sheets has lectured and presented continuing education seminars on the subject of litigation advisory services, business ethics, financial reporting methods, business entities, and troubled companies. He was the Chairman of the Litigation / Business Valuation Task Force of the Michigan Association of Certified Public Accountants.

Prior to joining Stout Risius Ross, Inc., Mr. Sheets was the Director of Litigation and Claims Services for Coopers & Lybrand’s Michigan and Ohio offices.

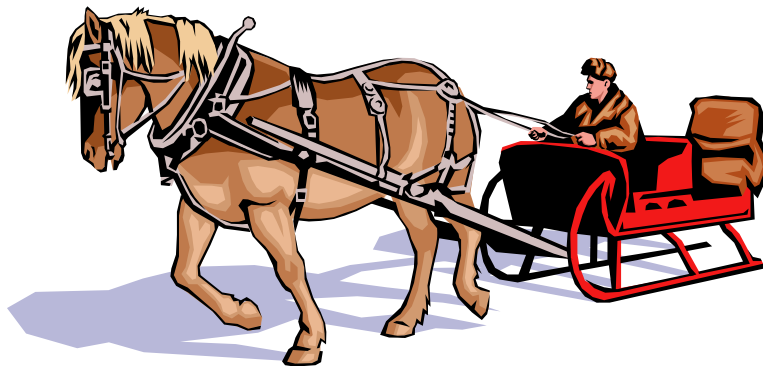
Mr. Sheets earned his BA in Business Economics from the University of California at Santa Barbara. He is a Certified Public Accountant, licensed in the state of Michigan. In addition, Mr. Sheets is a member of the American Institute of Certified Public Accountants, the Michigan Association of Certified Public Accountants, the Association of Certified Fraud Examiners, and the Association of Insolvency and Restructuring Advisors.



CISA (Certified Information Systems Auditor) is ISACA's cornerstone certification. Since 1978, the CISA exam has measured excellence in IS auditing, control and security. The CISA certification has been earned by more than 50,000 professionals since inception and has grown to be a globally recognized symbol of achievement.



CISM (Certified Information Security Manager) is ISACA’s groundbreaking credential earned by over 6,000 professionals in its first two years. It is for the individual who must maintain a view of the "big picture" by managing, designing, overseeing and assessing an enterprise's information security.



## **Recent ISACA Certifications**

### **CISA Certifications**

Christian J. Bednar  
Rodrigo Figueroa  
Kimberly Liddle

Andrew Mellon  
Indira Nandyal  
Alvin B. Riddle

David Soubly  
Donald P. Storer  
Manish Zaveri

### **CISM Certifications**

Matthew P. Kurpinski  
Dennis J. Horn

## **New Detroit Chapter Members**

Thomas D. Bomberski  
Terrance M. Campbell  
Michael B. Cover  
Michael Davenport  
Sandra L. Fadale  
Karl Hilles  
Scott Hopkins

Afia Kendrick  
Leyla Khavanin  
Edmond O. Kole-James  
Yuliya Koval  
Joshua J. Kramer  
Theodore B. Lawrence  
Wilson W. Lee

Edward Lotoczky  
Lisa Maiz  
Greg Mullen  
Susan B. Mytty-Montgomery  
Mitesh M. Patel  
Eric Strzempek



## **ATTENDING MONTHLY DETROIT CHAPTER ISACA MEETINGS IS BETTER THAN EVER**

Attending the monthly Detroit chapter ISACA meetings just got even better than ever. Every meeting you attend between November and April will give you an entry for a special drawing to be held at the May meeting. Earn bonus entries by attending 4 or more meetings. Prizes include a certificate for attendance at the 2008 ISACA/IIA Spring Conference and several gift cards to some of your favorite stores.

**JOINT IIA – ISACA SPRING CONFERENCE**

**8<sup>TH</sup> ANNUAL SPRING CONFERENCE**

**MARCH 12 -14, 2007**

**UNIVERSITY OF MICHIGAN – FAIRLANE CENTER NORTH**

**GREAT TOPICS TO CHOOSE FROM:**

**TRACK I**

COMMUNICATION, INFLUENCING AND CHANGE IMPLEMENTATION SKILLS FOR AUDITORS  
BETTER AUDITS THROUGH IMPROVED DATA COLLECTION AND ANALYSIS

**TRACK II**

PROJECT MANAGEMENT FOR AUDITORS  
INVESTIGATIVE SKILLS FOR AUDITORS

**TRACK III**

TESTING FOR FRAUD IN KEY FINANCIAL ACCOUNTS

**TRACK IV**

AUDIT COLLEGE

**TRACK V**

PROCESS FLOW AUDITING

**TRACK VI**

A RISK-BASED ROAD MAP TO IT INFRASTRUCTURE CONTROLS

**TRACK VII**

SECURITY AND AUDIT OF TCP/IP AND WEB TECHNOLOGY

**TRACK VIII**

AUDITING APPLICATION SYSTEMS DEVELOPMENT

**TRACK IX**

CONTINUOUS MONITORING  
USEFUL MATHEMATICS FOR ACCOUNTING, FINANCE AND AUDIT PROFESSIONALS

GO TO <http://www.isaca-det.org/> TO READ SEMIAR INFORMATION AND TO REGISTER

**VIS TA TECH CENTER at SCHOOLCRAFT COLLEGE**

18600 Haggerty Road  
Livonia, Michigan 48152-2696  
734-462-4595  
www.schoolcraft.edu

**DIRECTIONS:****From Lansing or Grand Rapids (Traveling on I-96 East)**

Take I-96 E to I-275 S, exit at Seven Mile Road (exit #169); Turn right onto Seven Mile Road; Turn left onto Haggerty Road (1<sup>st</sup> traffic light); Turn left into the north parking lot of Schoolcraft college.

**From the South (Traveling on I-275 North)**

Take I-275 N – exit at Seven Mile Road (exit #169A); Turn right onto Seven Mile Road; Turn left onto Haggerty Road (1<sup>st</sup> traffic light); Turn left into the north parking lot of Schoolcraft College.

**From the West (i.e. Kalamazoo, Jackson, Battle Creek) (Traveling on I-94 East)**

Take I-94 E to M-14 E to I-275 N, exit at Six Mile Road; Turn left onto Six Mile Road; Turn right onto Haggerty (at the 2<sup>nd</sup> light); Turn right into the north parking lot of Schoolcraft College

**From Ann Arbor (Traveling on M-14 East)**

Take M-14 E to I-275 N – exit at Six Mile Road; Turn left onto Six Mile Road; Turn right onto Haggerty (at the 2<sup>nd</sup> light); Turn right into the north parking lot of Schoolcraft College

**From Detroit (Traveling on I-96 West)**

Take I-96 W to I-275 N – exit at Six Mile Road; Turn left onto Six Mile Road; Turn right onto Haggerty (at the 2<sup>nd</sup> light); Turn right into the north parking lot of Schoolcraft college

**From Detroit Metropolitan Airport**

Take I-94 W to I-275, exit at Six Mile Road; Turn left onto Six Mile Road; Turn right onto Haggerty (at the 2<sup>nd</sup> light); Turn right into the north parking lot of Schoolcraft College

## The Month At A Glance

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### Menu – December 12, 2006

#### DINNER BUFFET

VEGETABLE TRAY  
with Herbed Dipping Sauce  
CAESAR SALAD  
HEARTS of PALM, CUCUMBER and  
MINT SALAD  
SLICED NEW YORK SIRLOIN, Au Jus  
GRILLED PORTOBELLO RAVIOLI  
with Chardonnay Butter Sauce  
SAUTEED MUSHROOMS with Garlic Butter  
PARMESAN MASHED POTATOES  
CHOCOLATE ECLAIR  
COFFEE SERVICE



NO SPECIAL VEGETARIAN MEALS AVAILABLE  
PLEASE NOTE VEGETARIAN MEALS ON MENU ABOVE

OPEN BAR  
BEER AND WINE ONLY  
NO OTHER LIQUOR AVAILABLE

The Chapter must provide the number of reservations by **NOON** on the **THURSDAY** before the meeting. To ensure that we can accommodate those who wish to attend and the facility can provide the best service possible, please make your reservations early. If you have made a reservation and cannot attend, please call Suzanne McCormick at (248) 471-3075. Your cooperation is greatly appreciated.

#### NOVEMBER DRAWING WINNERS

Sarah Burkstrand	Andrew Rosick
Carol Davis	Mike Ross
Michael Dickson	James Saveski
Jolie Graf	David Shears
Janeen Holdwick	Gary Snyder
Patrick O'Neill	Sean Spitsbergen
Jeff Osborne	Matt Wilkins
Al Riddle	

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