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Detroit Chapter

VOLUME 21, #6

REGION 2, CHAPTER 8

FEBRUARY 2007

Monthly Meeting

Wednesday, February 21, 2007

Pre-Dinner Topic: "Corporate Identity Theft"
Laura Schultz, CISA, Senior IT Manager,
Control Solutions International

After-Dinner Topic: "A Corporate Approach to Continuous Auditing"
Susan A. Yamin, CPA, Vice President/Manager, Comerica Inc.
Sean Spitsbergen, CPA, Vice President, Comerica Inc.

Date: Wednesday, February 21, 2007

Time: 4:30-5:00 Registration/Networking
5:00-6:00 Before-Dinner Presentation
6:00-7:00 Dinner
7:00-8:00 After-Dinner Presentation

Location: University of Michigan – Dearborn Fairlane Center North
(See map and directions on page 9)
19000 Hubbard
Dearborn, MI 48126
(248) 356-5602

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 **FRIDAY, February 16**. You can make your reservation online at isaca-det.org or e-mail your reservation to Suzanne McCormick at 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

Letter from the President

Greetings ISACA Members,

I hope February finds everyone keeping warm as you anxiously await the first breath of Spring in less than two months! Thanks to all of you who joined us last month at our annual joint meeting of the year with the Certified Fraud Examiners (CFE) at Tapestry in Southfield. Special thanks go out to B. Jay Yelton, III and Mark H. Oudersluys of Miller Canfield for graciously coming to our rescue as pre-dinner speakers. Jay and Mark spoke on the new Federal E-Discovery Rules, which became effective on December 1, 2006. Jay presented an overview of the new rules and explained how the rules impose expedited time frames on attorneys and IT professionals to preserve and collect potentially relevant e-data. Mark presented guidance on whether and to what extent organizations need to update their Legal and/or IT SOPs in order to comply with the new rules. Our after-dinner speaker, Barry Webne, presented a fascinating account of his involvement in an actual embezzlement which spanned over four years. Barry provided valuable insight and guidance for auditors in the audience on key items to look for beyond the obvious during a year-end financial audit.

I'd like to welcome two new Board Members to this year's Board as replacements for John Quaine and Patti Earl-Cole. Our new Board Members are Siobhan Jordan, Internal Audit Manager with Lafarge North America, and Manish Zaveri, Senior IT Consultant with Grant Thornton. Please join me in welcoming Siobhan and Manish to our Chapter's Board of Directors.

The growth of the Detroit Chapter continues to soar! Our Chapter members count as of December 2006 was 674, up from 475 just two years ago in the same period.

For any member who has not renewed their ISACA membership for 2007, please submit your annual membership fees and continuing professional education (CPE) hours at your earliest convenience by mail or online. Second invoices were sent to members in late January. Let's keep our Chapter membership strong!

The 50,000th CISA worldwide was granted certification in October 2006. Robert Emsing Jr. from PricewaterhouseCoopers in Boston earned the distinction. CISAs . . . we've come a long way!

The results of the December 2006 CISA and CISM exams will be released in early February. Once the exam results have been released, processing time for the hundreds of applications that will be received in the certification department at ISACA International is six to eight weeks. Registration for the June 2007 CISA and CISM exams began on November 8, 2006. The early registration deadline is February 14, 2007.

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 or call me at 248.633.2347.

I look forward to seeing you at the February meeting at the University of Michigan Dearborn facility.

Brenda L. Karl, CISA
President, ISACA Detroit Chapter

PRE-DINNER INFORMATION**“Corporate Identity Theft”**

Laura Schultz, CISA
Senior IT Manager
Control Solutions International

Laura Schultz is a Senior IT Manager at Control Solutions International with over ten years of internal audit and project management experience. Her expertise includes Sarbanes-Oxley 404 Compliance, HIPAA, PCI Security as well as IT best practices to ensure controls adequately mitigate risks. Her project management skills provide the capability to analyze new and current situations, identify risks and apply methodologies to mitigate risks, and take full advantage of resources to implement solutions. Her excellent communication skills allow close rapport with end users and managers as well as executive-level personnel. This facilitates definition of an approach that is customized to the scope and objectives of a project and management of that project through completion.

In 2006, Laura was engaged in over 10 Sarbanes-Oxley 404 projects for 5 different companies. Most recently, Laura worked with a client and their external auditors to review SOX 404 key control processes, develop pervasive control activities, and then designed test plans to validate global corporate governance and efficiently maintain control over their compliance system. The audit scope included reviews of access controls, security administration for privileged accounts, change management, data backup/restoration, job scheduling, and problem/incident management.

Other projects included reviews of two- and three-tiered web applications that interface with DB2 databases using real-time and/or batch transaction processing. She reviewed the controls that affect the ability of the application to execute successful inbound and outbound transactions and mitigate the risks associated with data confidentiality, integrity, availability, authentication/non-repudiation, and back-end support processes. She reviewed the adequacy of contracts that support eCommerce applications and assessed whether they met criteria based on industry best practices. In addition, she reviewed the effectiveness of the control processes in place after the ITS rollout of a Role-based Identity Management system. She designed the audit program to provide a gap analysis and reviewed the controls pertaining to role definitions, role integrity, and the data refresh rate.

Pre-Dinner Speaker Information continued on Page 5

AFTER-DINNER INFORMATION**“A Corporate Approach to Continuous Auditing”**

Susan A. Yamin, CPA,
Vice President/Manager
Audit Professional Practices Group
Comerica, Inc.
Sean Spitsbergen, CPA
Vice President,
Audit Professional Practices Group
Comerica, Inc.

Continuous Auditing has been presented and discussed in the audit industry for years, yet many corporations have not been able to implement continuous auditing methodology successfully. Comerica Incorporated developed a methodology that has utilized all the skill sets of the audit division to achieve success. We intend to present the methodology we use today which includes,

- What is Continuous Auditing
- Benefits
- Life Cycle of the Comerica CA Process
- Roles and Responsibilities
- Governance Structure
- Documentation/Reporting
- Demonstration of the Comerica CA Database

Susan A. Yamin, CPA

Susan joined Comerica in January of 2006 as Vice President/Manager for the Audit Professional Practices Group. In this role Susan is responsible for the coordination of the data analysis staff developing continuous auditing and supporting the data needs of the various audit groups throughout Comerica. In addition, she is responsible for the divisional budget, coordinating audit technology, coordinating external auditors needs that impact the audit division, and developing a training curriculum to enhance the skill sets of the audit staff.

Susan is a Walsh College graduate, with a Bachelor in Accounting and obtained her CPA certification. Her career began in the Health Care industry as a provider auditor working on large hospitals in South East Michigan for Medicare and BCBSM.

After-Dinner Speaker Information continued on Page 5

YEAR AT A GLANCE

February 7, 2007	Deadline for early registration for the June CISA and CISM Exam
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	Chapter Meeting – University of Michigan – Dearborn Fairlane Center North “Corporate Identity Theft” Laura Schultz, CISA, Senior IT Manager, Control Solutions International “A Corporate Approach to Continuous Auditing” Susan Yamin, CPA, Vice President/Manager, Audit Professional Practices Group, Comerica Inc. Sean Spitsbergen, CPA, Vice President, Audit Professional Practices Group, Comerica Inc.
March 12, 13, 14, 2007	ISACA/IIA Spring Seminar – The University of Michigan Dearborn Campus
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	Chapter Meeting – University of Michigan – Dearborn Fairlane Center North “IT Security Life Cycle” Dan Shoemaker, Director of the Masters of Science in Information Assurance at U of D Mercy “Auditing Systems Development Projects” 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	Chapter Meeting – University of Michigan – Dearborn Fairlane Center North “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	Chapter Meeting – University of Michigan – Dearborn Fairlane Center North <i>Annual General Meeting</i> Chapter Update, Awards, Recognition
June 9, 2007	CISA and CISM Exams

New Detroit Chapter Members

Sharhona Renee Anderson
Keith Barber
Gabe J. Chomic
Brian C. Clippard
Clark Richard Crain

Brian James Dunn
Guru Gopalan
Berk Koprulu
Soo Kar Lew
Paul Oury

Anthony Joseph Perales
Shamus Samborn
Rob Wigley
Cristina Renee Wuerth
Shen Yang

Recent ISACA Certifications

CISA Certifications

Deborah A. Gore
Shannon BethanyHerbst
Derek Huffman

Neil Marano
Ali Trimzy

Pre-Dinner Speaker Information continued from Page 3

Laura Schultz identified the key control points, and then performed testing of the interface controls between Active Directory, MIIS, and the PeopleSoft 8.0 application. Laura has also conducted reviews of configurations and administration of Check Point FW-1, MQSeries/WebSphere MQ, and various in-house CICS applications.

Before joining Control Solutions, Laura worked in the Internal Audit department at Meijer Stores, conducting audits, performing gap analysis, and reporting the results in both written and oral form to all levels of management. Laura worked with the information security team to manage compliance for both PCI data security and HIPAA compliance. She tested both new and existing processes to ensure proper compliance and recommended changes in management procedures to fill the gaps.

Laura has consulted on enterprise testing of major applications for internal uses. She also worked as an IT Consultant helping clients create methodologies and design standards, administrative procedures, as well as conducting various research projects. As a Project Manager for a baby food manufacturing company, Laura designed and implemented the business processes for compliance and approval for product licensing using the AS/400 system.

After-Dinner Speaker Information continued from Page 3.

Susan Yamin spent a few years managing and directing reimbursement departments in two of the largest hospital organizations in Michigan perfecting her understanding of audit requirements, electronic claims processing, hospital reimbursement and developing point in time contractual models for recording insurance revenue in hospitals. For the last nine years she has been working in the field of internal audit with a focus on COBIT and COSO frameworks.

Susan is currently the Secretary of the Detroit Chapter of ISACA and has been board member for 3 years.

Sean Spitsbergen, CPA

Sean Spitsbergen is a member of the Professional Practices Group of the Audit Division of Comerica, Inc. He is currently a Vice President and has been with Comerica since Feb 2002. His primary responsibilities are File Interrogation, focusing on using ACL, and Access database development for Internal Audit use, although developing the Continuous Audit methodology and delivery of Continuous Audit data is his pet project. He is familiar with other File Interrogation tools as well; SAS, EZ-trieve and Excel. He is also responsible for developing and presenting Comerica’s ACL training, plus other training programs.

Sean is a University of Michigan Business School graduate, with a Masters of Accounting and B.B.A., both awarded in 1994. His previous work experience was with Deloitte and Touche, which included stints as a financial auditor, IT auditor, ACL Specialist and finally Assurance and Advisory Services Technology Director. His primary responsibilities in that position included being an ACL Specialist for the Great Lakes Cluster, being the Clusters main technology liaison to local and national technology groups, maintaining the workpaper storage policy, and developing and presenting ACL training nationwide. He received his CPA in October 1995.



Shown at the left is the ISACA Program Chair, Susan Yamin with the January ISACA-ACFE meeting pre-dinner speakers, Mark H. Oudersluis and B. Jay Yelton, III.

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**THE DEADLINE FOR THE MARCH ISSUE
IS
FEBRUARY 14, 2007
AT THE END OF THE BUSINESS DAY**

**¼ PAGE - \$25
½ PAGE - \$50
FULL PAGE - \$100**



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In the Senior Audit position, you will be responsible for analyzing and evaluating the adequacy of design and effectiveness of internal controls; applying basic analytical skills, form hypothesis and draw conclusions; executing and documenting audit program tests for financial, operational, and system audits; making initial determination of and documenting audit issues; analyzing root cause of audit issues and developing practical recommendations; completing work within defined plans, budgets, and schedules; assisting in the audit planning process under the direction of the AIC (Auditor In Charge).

Senior Information Systems (IT) Auditor (Req. # 46782)

To qualify, you must possess a Bachelor's degree (Business or technical field) as well as 2 years' audit, word processing and spread sheet software, client relationship, and team project/project management experience. Must also have the ability travel as necessary (less than 20%). Professional certification must be obtained within two years of hire (CPA, CIA, CISA, CBA or CFSA). Experience with IBM Mainframes, Windows or Unix Operating Systems (O/S), Tandem or Unisys Mainframes a plus.

Senior Auditor (Req. # 46785)

To qualify, you must possess a Bachelor's degree as well as 2 years' audit, word processing and spread sheet software, client relationship, and team project/project management experience. Must also have the ability travel as necessary (less than 20%). Professional certification must be obtained within two years of hire (CPA, CIA, CISA, CBA or CFSA).

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IT Advisory (ITA) Services professionals assess, design, and combine leading information management and operational processes, approaches, technologies, and controls to help enable sustained business value and risk management in support of the business. Information Technology (IT) organizations and their leaders often need a business focus that helps enable them to better organize and prioritize their IT investments based on factors including business value created, return on investments, and management of risk.

IT Advisory Services

Responsibilities:

- Provide IT audit reviews of various types of systems and system platforms including ERP systems, operating systems, and the review of general IT system controls such as change management controls and SAS 70 reviews
- Develop S-O 404 process and control documentation
- Document business processes and identify business process controls related to IT systems
- Verbally and manually communicate business process improvement opportunities to clients
- Develop and execute business development plans
- Conduct client interviews
- Facilitate client presentations and data gathering sessions
- Provide guidance and mentoring to Associates and Senior Associates
- Prepare and present deliverables and presentation material to clients

Qualifications:

- Bachelor’s degree in an appropriate field from an accredited college/university
- Five years of experience in IT audit, corporate information systems, information systems risk management, and/or information systems risk management with a well-regarded audit, tax and/or advisory firm; systems integration or systems outsourcing organization, including business development and project management experience
- Demonstrated ability to identify business opportunities, attract new business, and build lasting professional relationships with senior level IT executives and internal colleagues
- Exceptional interpersonal skills with demonstrated the ability to gain the confidence and respect of senior executives
- Strong client service orientation and ability to take an active role in executing engagements
- Excellent verbal and written communication skills

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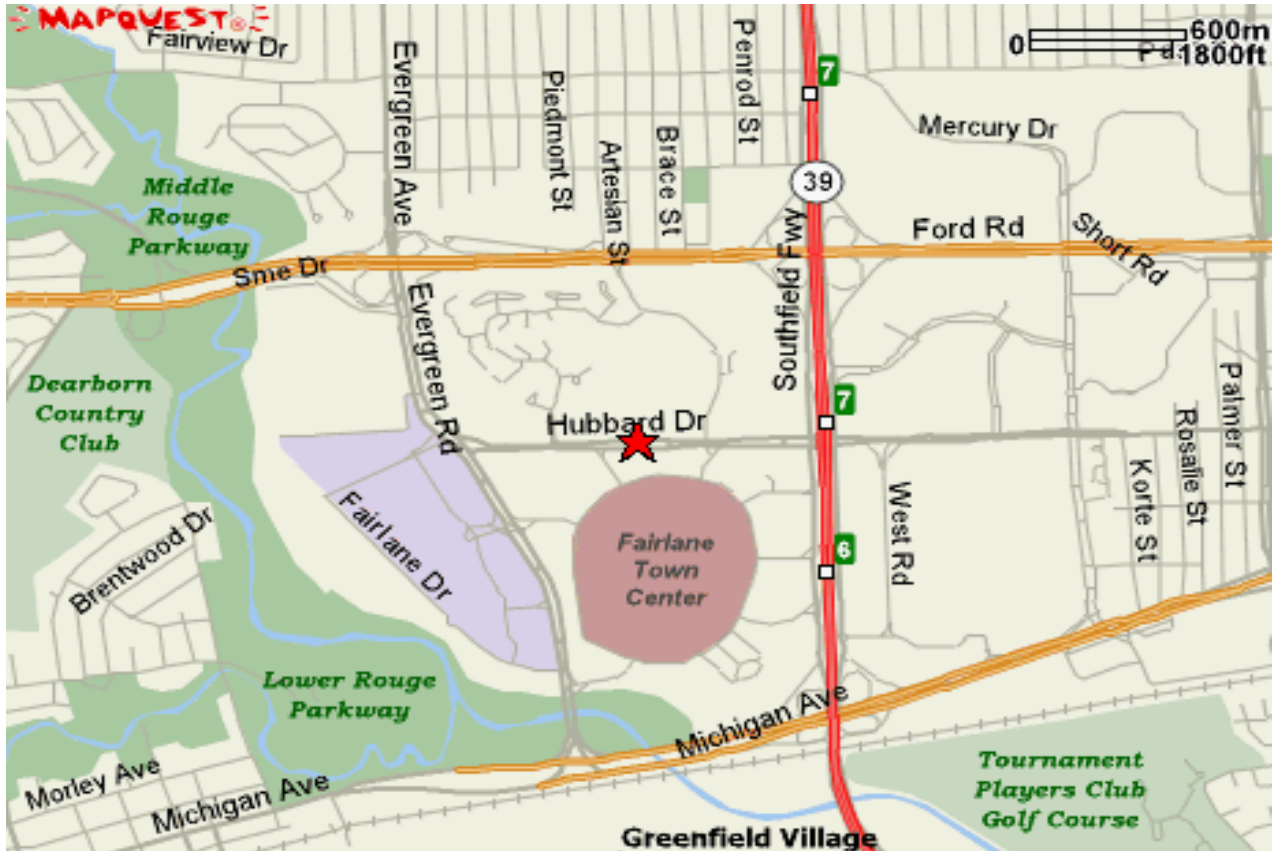
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**University of Michigan – Dearborn
Fairlane Center North
19000 Hubbard
Dearborn MI 48126**

**From the West**

Take I-94 East to Southfield (M-39) and exit North. Follow Southfield (North) to the Michigan Ave. (U.S. 12) exit. Stay on the Southfield Service Drive to Hubbard Drive and turn left. Follow Hubbard Drive and turn right into the Southern entrance of the UM-Dearborn/Fairlane Center (The marquis will reflect the following; The University of Michigan-Dearborn/Fairlane Center). Follow the entrance road to the back and turn left at the stop sign; the North Building will be located on your left hand side. Parking is directly across from the North Building

From the East

Take I-94 West to Southfield (M-39) and exit North. Follow Southfield (North) to the Michigan Ave. (U.S. 12) exit. Stay on the Southfield Service Drive to Hubbard Drive and turn left. Follow Hubbard Drive and turn right into the Southern entrance of the UM-Dearborn/Fairlane Center (The marquis will reflect the following; The University of Michigan-Dearborn/Fairlane Center). Follow the entrance road to the back and turn left at the stop sign; the North Building will be located on your left hand side. Parking is directly across from the North Building

From the South

Take Southfield (M-39) North to the Michigan Avenue exit. Stay on the Southfield Service Drive to Hubbard Drive and turn left. Follow Hubbard Drive and turn right into the Southern entrance of the UM-Dearborn/Fairlane Center (The marquis will reflect the following; The University of Michigan-Dearborn/Fairlane Center). Follow the entrance road to the back and turn left at the stop sign; the North Building will be located on your left hand side. Parking is directly across from the North Building

From the North

Take Southfield (M-39) South to the Ford Road exit. Stay on the Ford Road Service Drive to Hubbard Drive and turn right. Follow Hubbard Drive and turn right into the Southern entrance of the UM-Dearborn/Fairlane Center (The marquis will reflect the following; The University of Michigan-Dearborn/Fairlane Center). Follow the entrance road to the back and turn left at the stop sign; the North Building will be located on your left hand side. Parking is directly across from the North Building

The Month At A Glance

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Menu – February 21, 2007

DINNER BUFFET

MICHIGAN SALAD-GREENS

With Cherries, Walnuts and Raspberry Dressing

COTTAGE CHEESE with Fruit

ROAST ROUND of BEEF

with Gravy and Mushrooms

HERBED CRUSTED PORK LOIN

BAKED WHITE FISH

MIXED VEGETABLES with Garlic Butter Seasoning

GARLIC MASHED POTATOES and Gravy

BLACK FOREST TORTE CAKE

ROLLS with Butter, RELISH TRAY

COFFEE SERVICE

OPEN BAR

BEER AND WINE ONLY

2 ALCOHOLIC DRINK LIMIT

NO ADDITIONAL ALCOHOLIC DRINK TICKETS TO BE SOLD

NO OTHER LIQUOR AVAILABLE

VEGETARIAN PLATE AVAILABLE BY PRE-REGISTRATION ONLY



The Chapter must provide the number of reservations by **NOON** on the **FRIDAY** 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.

DATABYTE



Detroit Chapter

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