2012

ACUA
ASSOCIATION OF COLLEGE & UNIVERSITY AUDITORS

MIDYEAR CONFERENCE

April 1-4, 2012
Charlotte, North Carolina
Association of College and University Auditors

The Association of College and University Auditors (ACUA) is an international professional organization serving institutions of higher education across the globe.

Since its establishment in 1958, ACUA has provided its members a collegial forum for exchanging and sharing knowledge and generating new ideas. ACUA is committed to increasing members' knowledge of auditing, regulatory compliance and risk management in higher education.

Location & Hotel Reservations

Omni Charlotte Hotel
132 E. Trade Street
Charlotte, NC 28202
(800) 843-6664
www.omnihotels.com

Room Rate: $139 plus tax
single/double

The Omni Charlotte Hotel envelopes you in comfort with a touch of genuine North Carolina hospitality. The hotel is centrally located in the heart of Charlotte’s financial district and steps away from many of the city’s cultural and entertainment highlights, such as the Blumenthal Performing Arts Center, Discovery Place, the Charlotte Convention Center and the EpiCentre entertainment district. The AAA four-diamond hotel is the perfect destination for convenience to area businesses and is linked to 12 city blocks via sky bridge.

Check-in time is 3:00 pm
Check-out time is 12:00 pm

Based on room availability, the group rate may also apply three days before and after the conference.

The cut-off date for reservations is March 9, 2012. Be sure to make your reservations as soon as possible as rooms are likely to sell out before the cut-off date.

Hotel reservations can be made through the link on the Midyear page of the ACUA website at www.acua.org or by calling the hotel at (800) 843-6664. If you make reservations by phone, please mention that you are with the ACUA Midyear Conference so that you will be included in our room block.

Travel Arrangements

Airfare

Travel and Transport (T&T) is ACUA’s preferred travel agency and is available to assist you with your travel to the Midyear Conference. Please contact T&T at (866) 517-9389 to make travel arrangements.

Shuttle

ecoSeat – http://ecoseat.net/
(704) 248-4809

CLT Shuttle – http://www.cltshuttle.com/
(877) 461-9191

Continuing Education

Conference participants are eligible to receive a maximum of 20.5 CPE credit hours. Association of College and University Auditors is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of accountancy have final authority on acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website www.learningmarket.org.
Activities and Attractions
Named in honor of English royalty, the Queen City welcomes visitors with an impressive skyline, museums, performing arts and professional sports. The Omni Charlotte Hotel puts you near everything, from NASCAR and theme parks to cultural events and shopping.
Perhaps no where else can you enjoy big-city entertainment with a flare of southern hospitality. Families, romantics, business types; Charlotte has something for everyone to enjoy.
Below are a few examples of what you can experience in Charlotte.

Arts & Culture
- Blumenthal Arts Center – connected
- IMAX Theater and Discovery Place – 2½ blocks

Attractions
- Dale Earnhardt Showroom – 10 miles
- NASCAR Hall of Fame – 4 blocks

Shopping
- Overstreet Mall – Connected via skywalk open Monday-Friday 8:00 am – 4:00 pm

Dining & Entertainment
- Champions (sports bar) – 1 block
- Mert’s Heart and Soul (Southern Soul food) – 1 block
- Sonoma (California Bistro & wine) – 1 block

Welcome Reception
On Sunday evening, catch up with your colleagues and ACUA friends at the Welcome Reception. Our wonderful Host Committee has a fantastic “Getting to Know You” activity planned. This event will be a great opportunity to meet new ACUA friends – or learn something new about your old ACUA friends! You don’t want to miss out on this exciting, fun-filled evening. Cocktails and hors d’oeuvres will be served.

Dine Around on Monday Evening
This year, our Monday evening event falls on the same evening as the NCAA Mens Basketball Championship game. To accommodate both basketball and non-basketball lovers we are arranging space at several local restaurants for groups to enjoy the evening as they prefer. Further details about the dine around will be available on the ACUA website at www.acua.org as they become available.

Weather
Weather can be unpredictable in April. It can be moderate and spring-like or stormy. Charlotte’s weather is frequently characterized by clear blue skies and bright sunshine. The average high temperature in April is 73 degrees Fahrenheit and the average low is 61 degrees Fahrenheit.

Attire
Business casual is appropriate for the educational sessions. Please pack a sweater or light jacket as meeting room temperatures tend to be cool.

Questions
Please direct any questions regarding the ACUA Midyear Conference to the ACUA Executive Office at (913) 895-4620 or via e-mail to acua-info@goAMP.com.

Registration

Early Registration Deadline – February 15, 2012

Regular Registration Deadline – February 16 – March 9, 2012

On-Site Registration – If you need to register after 5:00 pm (Central Daylight Time) on March 9, 2012, please bring your registration form and payment directly to the conference. Registrations processed on-site may cause a delay at the time you check in at the registration desk.

All registrations include: Program materials, three continental breakfasts, two lunches, three morning and two afternoon refreshment breaks.

Registration Confirmation
For those registrations received before March 9, 2012, ACUA will send a confirmation letter by e-mail or U.S. mail. When you receive your confirmation letter, please check the spelling of your name, address and the events for which you have registered to ensure that they are correct. If there is an error, please contact Susan Hime at the ACUA Executive Office at (913) 895-4784. The information on your confirmation letter will be the information used for your name badge. If you do not receive a confirmation letter within three weeks of registering, please contact our office to confirm receipt of your registration.

Registration Cancellation Policy
Written notice of cancellations received before February 15, 2012, will be fully refunded. Cancellations received from February 16 – March 9, 2012, will be refunded less a $100.00 processing fee. After March 9, 2012, cancellation refund requests will be considered on a case-by-case basis. Substitution of registrants is allowed.
SCHEDULE OF EVENTS

Sunday, April 1, 2012
4:00 pm – 7:00 pm Registration
6:00 pm – 8:00 pm Welcome Reception

Monday, April 2, 2012
7:00 am – 4:30 pm Registration
7:00 am – 8:00 am Continental Breakfast
8:00 am – 10:00 am Conference Program (See Course Descriptions)
10:00 am – 10:15 am Refreshment Break
10:15 am – 12:00 pm Conference Program
12:00 pm – 1:00 pm Lunch
1:00 pm – 2:45 pm Conference Program
2:45 pm – 3:00 pm Refreshment Break
3:00 pm – 4:30 pm Conference Program
5:30 pm – 10:00 pm Dine Around

Tuesday, April 3, 2012
7:00 am – 4:30 pm Registration
7:00 am – 8:00 am Continental Breakfast
8:00 am – 10:00 am Conference Program (See Course Descriptions)
10:00 am – 10:15 am Refreshment Break
10:15 am – 12:00 pm Conference Program
12:00 pm – 1:00 pm Lunch
1:00 pm – 2:45 pm Conference Program
2:45 pm – 3:00 pm Refreshment Break
3:00 pm – 4:30 pm Conference Program

Wednesday, April 4, 2012
7:00 am – 11:30 am Registration
7:00 am – 8:00 am Continental Breakfast
8:00 am – 10:00 am Conference Program (See Course Descriptions)
10:00 am – 10:15 am Refreshment Break
10:15 am – 12:00 pm Conference Program

COURSE DESCRIPTIONS

- Developing and Executing an Information Systems Risk Assessment

  Phillip W. Hurd, Chief Audit Executive, Georgia Institute of Technology, Atlanta, GA

  **Knowledge Level:** Basic
  **Field of Study:** Auditing
  **Prerequisites:** None
  **Advance Preparation:** Participants should bring a laptop

  Information Systems Risk Assessment is a necessary function of any internal audit function in higher education. To ensure business continuity, Institutions of Higher Education are moving toward a risk management process that both addresses the many types of risk that functions across the organization face, and encompasses all facets of risk management, from its identification through to mitigation. Upon completion of this course, participants will be able to:

  - Conduct an IS risk ranking of computers and servers.
  - Use software tools to detect Software and risks.
  - Develop an IS risk assessment covering multiple domains of IS risk and Strategy including critical system ranking.

  **About the instructor:**
  Phillip W. Hurd, CISA, CISSP, is a well-known southeast regional speaker on internal control structures, ethics, leadership, fraud and motivation. Phil presents his message in a folksy, comedic and inspiring manner. A recognized expert in fraud detection, Phil tells the stories of how he and his team uncovered several multimillion dollar fraud schemes, analyzed the controls, and assisted in the prosecution. He and his team have assisted the State of Georgia numerous
times in removing the “bad apples” from the University System. He also discusses how the same control analysis and identification techniques can be applied to your organization. Phil is Chief Audit Executive, Ethics Officer and Director of Internal Auditing at the Georgia Institute of Technology where he has worked in various roles for 11 years. As the Director, he has led the efforts to strengthen procurement card internal controls, and has assisted in uncovering millions of dollars of fraud in the state.

## Auditing for Compliance – Tools & Techniques for University Auditors

**David Clark, Manager,** Baker Tilly, Tysons Corner, VA  
**Mike Cullen, Manager,** Baker Tilly, Tysons Corner, VA  
**John Kiss, Manager,** Baker Tilly, Tysons Corner, VA  

**Knowledge Level:** Basic  
**Field of Study:** Auditing  
**Prerequisites:** None  
**Advance Preparation:** None

This workshop will provide attendees with the knowledge and resources to conduct internal audits within the following key compliance areas:

- Athletics  
- Conflicts of Interest  
- Effort Reporting  
- Export Controls  
- Fundraising  
- Human and Animal Subjects  
- Human Resources  
- Information Privacy and Security  
- Public Safety and Accessibility  
- Service Centers  
- Sponsored Projects Lifecycle  
- Taxation

Each topic will cover the process, governing rules (focusing on Federal laws and regulations), risks, controls, audit approaches, common findings, and government auditor focus areas.

Upon completing this course, attendees will:

- Recognize the relevant standards governing higher education institutions, and the changing climate and focus of compliance.  
- Identify institutional risks within key compliance focus areas.  
- Develop an approach for auditing compliance with various laws and regulations governing all facets of higher education operations, and become familiar with available audit tools and resources.

**About the instructors:**

**David Clark** is a Manager with Baker Tilly, focusing on the firm’s Higher Education and Research Institutions industry practice. He works with clients to provide internal audit, financial and operational risk management, fraud investigation, organizational governance, and sponsored research compliance related services. In addition to serving higher education clients, David works within the not-for-profit and government contracting industries. David regularly participates in, and presents at, industry conferences and activities, including the National Council of University Research Administrators (NCURA), ACUA, the Society of Research Administrators International (SRA), and the Society of Corporate Compliance and Ethics (SCCE). David also serves as a board member for the Northern Virginia chapter of the Institute of Internal Auditors. He holds a Bachelor of Science degree from the University of Virginia, and is a Certified Internal Auditor (CIA) and Certified Fraud Examiner (CFE).

**Mike Cullen** is an experienced Manager with Baker Tilly, an accounting and advisory firm with more than 1,350 personnel nationwide. Mike serves on the firm’s Technology Risk Services team focused on IT risk consulting and internal auditing. He has worked with clients in multiple industries, with extensive experience with higher education and research institutions. He has led risk assessments and process audits, developed information privacy and security policies including vendor specific programs, performed technical reviews of IT systems, and conducted digital forensic investigations. Mike has presented to a variety of organizations and conferences, including ACUA, the Northern Virginia Chapter of the IIA, and the IIA Central Region conference. He is also a Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), and Certified Information Privacy Professional (CIPP).

**John Kiss** is a Manager in Baker Tilly’s Higher Education and Research Institutions practice. In this role, John provides internal audit and risk advisory services to clients nationwide in areas including internal audit, sponsored research compliance, financial and operational management, fraud investigation, technology risk consulting, and organizational governance services. With over 8 years of experience, John’s expertise includes enterprise-wide risk assessment, internal control design and evaluation, compliance, business process reengineering, and information systems management. He has worked with many institutions of higher education, as well as organizations in the not-for-profit, government contracting, real estate, and healthcare industries. John is a graduate of Wake Forest University and is a Certified Public Accountant (CPA).
Investigating Fraud in the College/University Environment

Ransom McClung, Adjunct Instructor, Florida State University, Tallahassee, FL

Knowledge Level: Intermediate  
Field of Study: Accounting  
Prerequisites: None  
Advance Preparation: None

This course introduces the field of fraud examination for the prevention, detection, and investigation of common fraud schemes in a college/university environment. Best practices are identified for the investigative process designed for successful resolution of campus frauds. Additional topics covered in the course include interviewing employees, data mining for fraud indicators, fraud risk assessment tools, fraud auditing techniques, report writing, and fraud and ethics awareness training for your college/university.

Learning Objectives:

- Understand the seriousness of fraud and how it affects the university and its employees.
- Identify symptoms of fraud to detect, prevent, and investigate.
- Explain the steps in the data analysis process.
- Understand how to obtain and use evidence in an investigation.
- Understand the interview process.
- Understand how to prepare a fraud report.
- Utilize a fraud risk assessment to prevent fraud.
- Review the steps associated with fraud auditing techniques.

About the instructor:

Ransom McClung has an extensive background investigating and auditing university operations. In May 2010, Ransom retired after 15 years at Florida State University as the Director of Investigations and Training. Before working at FSU, Ransom worked for more than 10 years with the Florida Board of Regents Inspector General Office. Ransom also worked as a state auditor and in public accounting.

Ransom currently teaches as an adjunct instructor in the Accounting Department at FSU. He teaches undergraduate classes in accounting (financial, cost, managerial and forensic), fraud examination, and internal auditing.

Ransom has certifications as a CPA, CFE, Cr. FA, and a CFF. He has a Master of Science Degree in Criminology from FSU.

Basic Audit Training – Developing Audit Objectives, Risk Assessments and Audit Procedures

Charles G. Chaffin, Director, Chief Audit Executive, The University of Texas System Administration, Austin, TX  
Paige Buechley, Director, Assistant Director of Audits, The University of Texas System Administration, Austin, TX

Knowledge Level: Basic  
Field of Study: Auditing  
Prerequisites: None  
Advance Preparation: None

This course is designed for new auditors or as a refresher course for experienced auditors. As part of this course, participants will learn to:

- Develop a concise, overall audit objective.
- Identify appropriate criteria.
- Perform a risk assessment.
- Develop sub-objectives and audit procedures.

Participants will work in groups using case studies of audit areas in higher education, such as athletics, research, information technology security, and student services. The instructors will share tools used at the University of Texas System Audit Office.

About the instructors:

Charles G. Chaffin has 38 years of auditing experience, first as an audit partner with Deloitte & Touche, and its predecessor firms, and currently as the Chief Audit Executive for the University of Texas (UT) System.

Charles has been a leader in higher education auditing since joining the UT System in 1991. He was responsible for the UT System Internal Control Action Plans which established internal audit committees at each institution, mandated internal control and fraud training, and required proper segregation of duties and reconciliation of accounts. The implementation of these action plans allowed the UT System to easily adopt the “spirit” of Sarbanes-Oxley.

In recognition of his contributions to the practice of internal auditing, ACUA honored Charles in September 2005 with the ACUA Professional Outstanding
Contributions Award in recognition of his outstanding contributions to the practice of internal auditing in higher education.

Paige Buechley is the Assistant Director of Audits at the University of Texas System Administration. Before joining the UT System in February 2005, Paige worked at the Texas State Auditor’s Office for six years, where she conducted audits at universities and public schools. She earned three degrees from the University of Texas at Austin: Master of Public Affairs (LBJ School of Public Affairs), MBA (McCombs School of Business) and a BA in Government.

IDEA–Hands on Training: Importing, Mining, Analyzing and Automating

(Separate fees apply for this session. See registration form.)

Carol Ursell, Director of Training, Audimation Services, Inc., Houston, TX

Knowledge Level: Basic
Field of Study: Specialized Knowledge & Applications
Prerequisites: None
Advance Preparation: None

Registrants will need to bring a laptop. Audimation will provide a dongle (license key) or demonstration CD of IDEA for installation before the conference.

This class will cover the basics of requesting, acquiring, and importing data. Attendees will discover the power of IDEA’s functionality to mine and analyze data efficiently and learn features that will help to:

- Plan the audit.
- Stratify, summarize, or age data.
- Isolate items into a separate file.
- Add fields to files to capture required information.
- Look for duplicates or missing records.
- Join or compare data from separate but related files.
- Pull random or stratified random samples.

On the final day, the instructors will cover advanced skills, pivot tables and statistics, use IDEA’s visual connector, write complex formulas using IDEA’s @functions, and how to automate IDEA work from project overview or using IDEA’s record macro option:

- Obtain and import obtain data into IDEA.
- Mine and analyze data efficiently.
- Analyze information using the newest features.

About the instructors:

Carol Ursell has more than 30 years of experience in both public accounting and industry. She joined Audimation Services in 1998 to help establish the company’s training department. Her extensive knowledge of computer systems and data analysis expertise led Carol into her current role as director of training. Before joining Audimation, Carol was an accounting manager and audit coordinator for Cabot Oil & Gas. She also worked for Arthur Andersen in the audit department. For more than 10 years, Carol has trained users of new software applications. As director of training, she is responsible for developing course curriculum, updating materials for new product releases and scheduling both public and on-site training sessions. Carol earned a BBA in accounting from Southwest Texas State University and is a Certified Public Accountant. She is a member of the American Institute of Certified Public Accountants (AICPA) and the Texas Society of CPAs.
ACUA 2012 MIDYEAR CONFERENCE REGISTRATION
Omni Charlotte Hotel ■ Charlotte, NC ■ April 1-4, 2012

☐ I confirm that I am registering for the 2012 ACUA Midyear Conference.

List name and title information as you would like it to appear on your name badge.

*Registrant’s Name: ____________________________________________

*Title: __________________________________________________________

*Institution: ______________________________________________________

*Mailing Address: ________________________________________________

*City: ____________________________

*State/Province: ____________________________ *Zip Code: ____________________________

*Country: ____________________________ *Phone: ____________________________

*E-mail: ____________________________

*Is this the first time you have attended ACUA’s Midyear Conference? ☐ Yes ☐ No

Liability Waiver

Please read and sign: I agree and acknowledge that I am undertaking participation in ACUA events and activities as my own free and intentional act, and I am fully aware that possible physical injury might occur to me as a result of my participation in these events. I give this acknowledgement freely and knowing and that I am, as a result, able to participate in ACUA events, and I do hereby assume responsibility for my own well-being. I also agree not to allow any other individual to participate in my place.

*Signature: ____________________________________________ *Date: ____________________________________________

Emergency Contact

*Name: __________________________________________________________

*Relationship: ____________________________________________________

*Phone: __________________________________________________________

ACUA fully complies with the legal requirements of the ADA and the rules and regulations thereof. Please indicate if there are any special accommodations you need to participate fully in the ACUA Midyear Conference, including food restrictions and any hearing or visual assistance you might need.

* Required
Track Registration
(Choose One Session):
☐ Developing and Executing an Information Systems Risk Assessment
☐ Auditing for Compliance – Tools & Techniques for University Auditors
☐ Investigating Fraud in the College/University Environment
☐ Basic Audit Training – Developing Audit Objectives, Risk Assessments and Audit Procedures
☐ IDEA–Hands on Training: Importing, Mining, Analyzing and Automating (separate fees apply)

Conference Attendees
Your registration includes instructional materials, three continental breakfasts, two lunches, three morning and two afternoon refreshment breaks. In order to place accurate reservations, please indicate below the functions in which you will participate:

☐ Sunday Welcome Reception ☐ Yes ☐ No
☐ Monday Luncheon ☐ Yes ☐ No
☐ Monday Evening Dine Around ☐ Yes ☐ No
☐ Tuesday Luncheon ☐ Yes ☐ No

Registration Fees
*(Choose Registration Category):

<table>
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<tr>
<th>Category</th>
<th>Early Registration by February 15</th>
<th>Regular Registration by March 9</th>
<th>On-Site Registration after March 9</th>
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<td>ACUA Member</td>
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<tr>
<td>Non-Member**</td>
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<tr>
<td>IDEA Session</td>
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**Join ACUA today to register at the member rate! (Member application and fee must be submitted with meeting registration form.) Membership runs from January 1 – December 31.

Spouse/Guest (if registering)
Name: __________________________________________
Name: __________________________________________

Guest registration of $60 includes the Sunday Welcome Reception. You must pre-register your guest for this event.

Payment Information
All fees must be paid in full at time of registration in U.S. dollars. Please print this completed form and fax or mail to the ACUA Executive Office. Fax: (913) 895-4652.

If you prefer to pay by check, print this completed form, include a check and mail to ACUA’s Executive Office at: ACUA, P.O. Box 14306, Lenexa, KS 66285-4306.

Online Registration is also available through the ACUA website at www.acua.org.

Please note that PO numbers cannot be processed through the online system. If you need to use a PO, please mail or fax your form.

* Required

*Total Amount Due $ __________________________

☐ Check Enclosed (please make payable to ACUA in U.S. funds). Check #________________________
☐ Purchase Order # ________________________
☐ Visa ☐ MasterCard ☐ Discover
☐ American Express

Card Number: ________________________________
Expiration Date: ____________________________
Name on Card: ______________________________
Signature: __________________________________

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☐ Purchase Order # ________________________
☐ Visa ☐ MasterCard ☐ Discover
☐ American Express

Card Number: ________________________________
Expiration Date: ____________________________
Name on Card: ______________________________
Signature: __________________________________