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What's Inside

Content Management for CPA Firms and Companies: Part 2

By Michael W. Harnish, CPA.CITP, EnCE, CISA

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Now that you have a basic understanding of firm content management, it's time to look at an actual model and how it fits into a firm's or company's culture. In a content management model built by the Association for Information and Image Management (AIIM), from which Plante & Moran, PLLC, built its firm content management system, documents flow from their initial conception and creation to their ultimate disposition.

The cycle adopted for use is described in five phases: Creation and Capture, Storage and Organization, Delivery and Distribution, Preservation and Destruction, and the Management of the items listed above.

Creation and Capture

Management of content should begin at the time of creation and continue through the archiving and final disposition. In our model, content creation begins by being either staff member-created or application-created. Staff-created content is unstructured, while application-created content is structured. During this process, various technologies are used to capture the information electronically. Once content is created, effective content management is not possible without the use of metadata. Metadata is "data about data" and is what ensures that staff can locate the content they need when they need it. We will need to establish procedures to ensure that we capture the appropriate metadata to index and categorize firm content.

Storage and Organization

The second stage of content management is the storage phase. Information needs to be stored appropriately in order to determine the value and ultimate disposition of material. We then need to schedule it for delivery and distribution,

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preservation and destruction, reclassification, security downgrading, or archival retention. Much of the information required to store content appropriately will be captured during the metadata definition process.

Delivery and Distribution

There are three components of the delivery and distribution portion of the content management model; the technologies used to deliver the content, the security technologies applied during the delivery process to ensure that content is appropriately secured, and the delivery method, including consideration of the delivery device.

Preservation and Destruction

The preservation and destruction portion of our content management life cycle is critical to providing firm and regulatory records retention, retrieval and destruction capabilities. As part of this process, we need to provide notification to the writer, author, group of primary responsibility prior, and subsequent to, disposal of records; routinely survey and dispose of records according to established retention schedule; and maintain authentic archival information in reusable form. The latter also may include reappraisal and security classification.

As has been the result of many court decisions regarding records retention and destruction policies, one of the most important considerations in record destruction is to apply a document destruction policy in a reasonable and consistent fashion. In the case of Andersen, their destruction of Enron-related documents was a combination of bad timing and bad judgment. Andersen has claimed that many of the documents it destroyed were drafts, superceded versions of workpapers, notes reflecting interim thought processes and other documents that should have been destroyed, in accordance with its record destruction policies. The government argued that once the investigation was imminent, nothing should have been destroyed.

Many have also argued that Andersen's shredding of documents was also bad judgment as it relates to future civil cases. In conducting such destruction of documents, any plaintiff attorney or criminal prosecutor is going to be able to draw an adverse inference from the "missing documents" to support their case — even if their claims are not justified. Because Andersen destroyed documents, they will not be able to prove that they were not involved in a fraud, conspiracy or cover-up. The mere fact of the destruction of e-mails and memos in particular may haunt them to the conclusion of the many cases they will likely endure. Coupled with the release of some of the actual correspondence, this destruction of documents assures that Andersen begins its defense in a position of weakness.

From our own standpoint, we all need to do a better job of cleaning workpaper binders and desk drawers of those drafts, superceded versions of workpapers and notes reflecting interim thought processes. These interim, incomplete and/or superceded documents, which contain information that in some cases is wrong and subsequently corrected, are much more dangerous than valuable. They provide

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plaintiff counsel with great material than can easily be made to appear damaging.

SOX's Effect on Firm Record Retention

In July 2002, President Bush signed the Sarbanes-Oxley Act into law. The Act was developed to address perceived flaws in the way publicly traded organizations reported their financial information. It not only affects the financial side of organizations, but also has implications for the IT side of the house. Some of the questions raised include:

- What types of data need to be archived, and for how long?
- What actions do we need to take and what is the priority?

SOX states that all business records, including electronic records and electronic messages, must be saved for "not less than seven years" and must be saved in a manner that is certifiably unalterable. Sections 801 and 802 of Sarbanes-Oxley contain the rules that impact records management. The first rule deals with the destruction, alteration, or falsification of records. The second rule defines the retention period for records storage, and the third rule defines the type of business records that need to be stored.

What it Means for You

How does all of this affect us and what action do we need to be taking into account as we begin the process of putting a firm content management system in place? One of the primary drivers of implementing a firm content management system is regulatory compliance. Many firms are organized today under the umbrella of a "Holding Group." As such, many holding groups contain organizations that must meet the regulatory requirements of either the SEC, NASD or other governing body. In addition, Section 802 of SOX addresses the retention of records relevant to audits and reviews of publicly traded companies. The summary portion of Section 802-1 states:

"We are adopting rules requiring accounting firms to retain for seven years certain records relevant to their audits and reviews of issuers' financial statements. Records to be retained include an accounting firm's workpapers and certain other documents that contain conclusions, opinions, analysis, or financial data related to the audit or review."

As many of us drive forward with our content management strategy, we need to make sure that these compliance issues are appropriately addressed. Long term, the implementation of a regulatory compliant content management system would be more practical and cost effective to design and build at the firm level than at the business unit level.

Management

The final area of any content management system model is management. Managing all of this content is by far the most critical and challenging portion of the model. However challenging the management portion of the model is, it is one of the keys to realizing the business value of a content management system. As noted in Part 1 of this article, there are five components included in the management portion of the model: document

"How does all of this affect us and what action do we need to be taking into account as we begin the process of putting a firm content management system in place? One of the primary drivers of implementing a firm content management system is regulatory compliance."

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management, Web content management, collaboration, business process management and records management.

Document Management

Document management technology helps organizations manage the creation, revision, approval and consumption of electronic documents. It provides key features, such as library services, document profiling, searching, check-in, check-out, version control, revision history and document security. Used extensively, in document-intensive industries such as insurance or legal services, document management technology enables organizations to improve usability, accessibility and security, while gaining greater control over electronic documents.

Web Content Management (WCM)

Web content management technology addresses the content creation, review, approval and publishing processes of Web-based content. Key features include creation and authoring tools or integrations, input and presentation template design and management, content re-use management, and dynamic publishing capabilities. Designed for implementation across all Web-based applications — including the Internet, intranets and extranets — WCM technology provides the ability to more efficiently and effectively manage content produced specifically for Web-based access. The primary drivers for WCM include enhanced productivity and the ability to create and publish content in a more timely and efficient manner.

Workflow Process Management (WPM)

Workflow capabilities enable organizations to manage the content creation, management, approval and life cycle of the content through retention and disposition, as well as the business processes surrounding the use of content. This technology provides a tool for automating formally manual and many times, paper-based business processes, and handling the interrelationships between process components, participants, procedures, information, tasks and management. These technologies help save time and improve productivity.

Collaboration

Collaboration technologies enable staff members, clients or business partners to easily create and maintain project teams, regardless of geographic locations. These technologies facilitate collaborative, team-based content creation through functionality, such as discussion threads, whiteboard and annotation capabilities, instant messaging and chat, real-time meeting functionality, and virtual workspaces. Collaboration technology can deliver three major classes of functionality: communication channel facilitation, lifecycle management and project facilitation. Organizations typically deploy these technologies to save time, streamline processes, cut costs and improve time to market.

Records Management (RM)

Records management technology enables an enterprise to assign a storage location as well as a specific lifecycle to individual pieces of information. Some if its key features include record classification, retention and disposition schedules, and reporting capabilities. Records management technology is most often used in highly regulated industries that require complete control of content, from creation through retention and disposition. Common drivers for implementing RM technology include risk reduction and the ability to better comply with key regulatory requirements.

> **"We are adopting rules requiring accounting firms to retain for seven years certain records relevant to their audits and reviews of issuers' financial statements."**

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Content Management Rationale

Over the past few years, developments in the environment for content management have fundamentally changed the nature of content management rationalization. The costs associated with litigation discovery and compliance with legal requirements are frequently so large that investments in content management systems that support these areas seem more sensible. Let's also consider the following:

Enabler of Business Strategy — Content management systems can enable a variety of strategic initiatives within a firm. If all of the unstructured information is available via the content management system, it is much easier and more practical to redistribute the knowledge of a firm for strategic and tactical reasons. Content management systems can free a firm of geographic and practice unit footprint.

CM is Required for Records Management — Experience has shown that electronic records management is different from paper-based records management, because it requires that the attributes about documents are acquired or defined in the creation and initial processing of documents.

CM is Required for Regulatory Compliance — The list seems to grow everyday. While there are specific complexities associated with each set of regulations, the common thread is that the firm must apply multiple sets of rules to manage access, processing and retention of documents.

CM is Required for Discoverable Information — The cost and risk of litigation can be significant. Paper is difficult to handle and doesn't support electronic search. In many cases paper will no longer suffice in document production because paper has been stripped of its metadata, revisions and indexing attributes. Only by managing user rights to documents with a content management system can we demonstrate the enforcement of retention policies.

From a long-term perspective, we are in the midst of a migration to the electronic management of information. Processes were almost 100 percent paper based in 1975, and will likely be almost 100 percent electronic 10 years in the future. Between now and then, processes should be converted as they are justified, one at a time. It's "when," not "if."

Content Management — Next Steps

So where do we go from here? How do we get started with such a significant undertaking?

The most critical success factor in implementing a content management system is not implementation … it's planning. Developing the detail content management plan begins with understanding and documenting our current business processes, the existing content, and the users of that content. Before we jump into technology solutions, non-technology issues around working behavior, location of content, metadata, retention requirements and intellectual property have to be considered. The selection of a technology solution will be driven by the content analysis and the decisions made about non-technical issues. We need to think and plan big (organization-wide), start small, and scale fast.

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> **"The costs associated with litigation discovery and compliance with legal requirements are frequently so large that investments in content management systems that support these areas seem more sensible."**

INSTANT MESSAGING

Secure Corporate IM: Adoption and Efficiencies

By Anne Stanton, B.Comp Sci, MVP-CRM, MBA/Accounting

Anne Stanton, B.Comp Sci, MVP-CRM, MBA/Accounting, is president of The Norwich Group and a principal in GlobalBrain LLC. Both companies are located in New England and offer technology resources, including specialties in Small Business Server and Microsoft Customer Relationship Management Software. Anne is a national speaker and writer, and a member of the *InfoTech Update* Editorial Advisory Board.

Instant messaging: Real time communication using typed text. Does your firm or company use IM? It is rather unfortunate that instant messaging (IM) was made popular from personal use and our younger generations. I state this because of the wide range of needs that a corporate instant messaging application can meet and, yet does not *necessarily* meet, simply because the distribution of IM has been limited by the product's reputation.

While a firm or company might consider IM technology unsafe or simply something that is not professional, it is time to challenge our peers on their assumptions. Instant messaging solves real business problems that are not being solved well by other technologies: instant alerts when critical contacts are online and available … access to easy global communications … quick pings of a reminder when a contact is late for an important teleconference call or meeting. IM also provides an alternative to e-mail for those contacts who struggle with e-mail overload.

Secure corporate instant messaging is as critical as the telephone, e-mail and the fax machine for professionals who have incorporated the tool into their business process. You will most likely find that out of the firms and companies who have adopted secure corporate instant messaging, few would give it up.

If we also consider the total number of active users on AOL, MSN IM, Yahoo IM, ICQ and others, we have to wonder why corporate IM is not found in every business environment. According to Wikipedia.org, statistics from searches conducted in August 2006 showed that AOL IM is the market leader with 53 million active users, followed by Microsoft Windows Live Messenger with 29 million active users and Yahoo! Messenger with 21 million active users. Other IM vendors include ICQ, QQ, Sigaba, Skype, Jabber, Gaud-Gadu and Sametime.

There *is* hope for corporate buy-in as IM continues to be adopted by firms and companies across the country and the "Oh I get It" mentality grows. The technology also continues to evolve to meet even more needs; the large vendors released numerous new features this year, including expanding the technology into voice options, offering Web conferencing features and even more unification.

However, the goal for complete unified communication is challenging. It is similar to the same scenario that occurred a few years ago when Microsoft Word did not talk to Corel WordPerfect, or later versions of Word did not translate from earlier versions, therefore causing havoc in the communication continuum. As a result, if you think the big vendors are having trouble realizing that platform unification is difficult to implement, then adopting one of the less popular IM clients may prove problematic.

If you adopt IM within your firm or company – and the fact that each participant needs a tool – you will want to consider what your contacts are using for their IM communication or what you will recommend. Remember, too, that a popular IM software product does not have to mean "vulnerability." One option for using a popular IM client securely is to purchase a third-party application that secures popular IM software. One of the companies specializing in securing more popular IM client software is the French company, Secway (*www.secway.fr*). In addition, the popular anti-virus companies are releasing options, including Symantec, TrendMicro and McAfee.

In our age of Web conferences and remote multi-person teleconference calls, have you waited patiently, yet apprehensively, for that last person to arrive? You sit endlessly on the phone making idle chit-chat, or worse, you have to reschedule or be put into the elevator-music environment. In this situation, a quick IM can shake an associate out of his or her focused concentration and prompt the person to get on the call. Appointments are easy to miss with the speed of the world today. IM offers a way to reduce the number of missed and rescheduled calls.

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Secure Corporate IM: Adoption and Efficiencies *continued from page 6*

The business environment also is faced with more and more global team projects, and when working globally, firms and companies deal with time differences and changes in cultural workdays. IM is an easy way to see when critical contacts are at their desk and perhaps available for a phone call, as well as when they might happen to be out of the office or off duty. IM communicates without having to be interruptive. The IM contact list shows online status.

Creative IM users have also taken the technology one step further and are using custom taglines. Taglines that my contacts have posted and that I have found useful include "vacation in three days," "In Boston at ….," "I was nominated for xyz and I am waiting the results," "The AHT Project is hot, if they call give them special attention," and more. A custom tagline communicates without screaming.

In the world of larger firms and organizations, access to key peer resources can mean the difference between a lost billable hour and mere seconds. For example, when a person goes to print a critical time-sensitive document, the printer immediately gives an error and reports that the document cannot be printed. Instead of writing an e-mail or calling technical support, the person scans the list and sees that one of the network administrators for the firm is available and online. The person sends a quick message with a copy of the printer issue error message. The network administrator responds that this message can be cleared by clicking a few buttons. Problem solved! The network administrator's to-do list does not get longer, and the user can quickly move forward and print the critical time-sensitive document.

Take a minute and consider the numerous places where having instant access to the right person can save thousands of dollars in both time efficiency and clarity of communication. I am not talking about rude interruptions that are simply an improper use of the tool, but more of pushing your thoughts to improving business process through different mediums. Want to really stretch outside the box? What about a personal assistant, secretary or concierge who is just an IM away? Have you ever had to reschedule a flight, book reservations for an important dinner or have someone remind you not to forget something critical? Consider telling someone you are running late. Do you pick up the phone and face this person's e-mail, or simply open your phone and send them a quick IM alert?

Secure corporate IM meets a wide range of needs! It is time to question your peers who have the IM advantage and time to adopt this family of applications into your business process for efficiency, increased communication and a whole new layer of communication options.

Contact Anne Stanton at *astanton@thenorwichgroup.com.*

> **"In the world of larger firms and organizations, access to key peer resources can mean the difference between a lost billable hour and mere seconds."**

INFOTECH UPDATE PROFILE

Barry MacQuarrie, CPA.CITP

This issue's InfoTech Update profile spotlights Barry MacQuarrie, CPA.CITP, director of Technology for KAF Financial Group (www.kafgroup.com) in Braintree, Mass. Barry is a member of AICPA's Information Technology Executive Committee, and contributes regularly to* InfoTech Update *and in various Top Technology articles on* AICPA.org. *He also serves as co-chair of the Information Technology Committee for JHI International, a network of business advisors and accounting firms.

InfoTech Update: *What is KAF Financial Group?*

Barry MacQuarrie: KAF Financial Group is a team of accounting, tax and business advisors. The firm's services include accounting and audit, financial advisory, tax consulting and compliance, human resources, business valuation, and business consulting. KAF is committed to building long-lasting relationships with our clients by providing an outstanding level of expertise and exceptional service.

ITU: *You're also the CIO for an affiliated company, XCM Solutions — what's that about?*

BM: XCM Solutions (*www.xcmsolutions.com*) is an intuitive workflow and information automation solution for the accounting profession. XCM streamlines the way work is processed throughout a CPA firm, making the firm more efficient, productive and profitable.

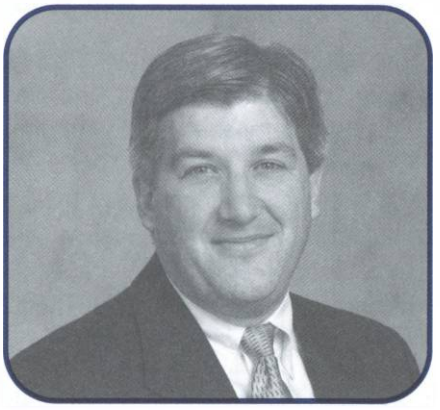
ITU: *You've written extensively for the AICPA on disaster and business continuity planning. Tell us your top three concerns you have for today's business in terms of what they aren't doing to adequately address these areas.*

BM: First, it has been my experience that most CPA firms do not have a formal Disaster Recovery Plan. This leaves the firm at great risk in the event of an actual disaster. The result is that a CPA firm could find itself out of business due to their lack of planning.

Second, for those firms that have a plan, many undervalue the importance of devoting adequate resources to the development and testing of their plan. It is often assumed that the information technology staff will know what to do should a disaster occur. While it is important for the IT department to have a plan, this is only the start. Every department in the organization should be involved in the preparation and testing of the firm's disaster plan.

Lastly, employers often fail to inform employees about their own role in the disaster recovery process. I once asked staff members what they would do if they arrived at the office and found access to the building restricted by the fire department. You would not believe how many people responded by saying, "Go home and go back to bed." It is very important that every employee understands what he or she should do if they are the person that discovers the disaster.

ITU: *You also regularly promote paperless processes. How have paperless solutions helped KAF?*



Barry MacQuarrie, CPA.CITP

BM: KAF was an early adopter of paperless office technologies. KAF implemented a paperless engagement solution and a document management system in 2001. The impact was immediate and dramatic. The paperless engagement solution made our audit, tax and financial statement preparation processes significantly more efficient. We were able to complete more work with fewer employees. One obvious result was increased realization. Our document management system allows us to have access to any documents, anytime and anywhere. The ability to respond quickly to client inquiries has greatly enhanced our client service. We live in an environment where client documents are at our fingertips.

ITU: *You're a very recent recipient of the CITP credential. What one piece of advice do you have for CPAs who aren't CITPs?*

BM: CPAs should consider the credential as a vehicle to distinguish themselves as a person with a unique blend of business and technology expertise. ●

E - B I T Z

E-BITZ focuses on practical applications of various technologies to enhance a practice or business. Her columns in 2006 focus on "Honorable Mentions" in the 2006 Top 10 Technologies Program.

E-BITZ WITH SUSAN BRADLEY

My Comfort Zone

Once upon a time, the only backups we had were copies of the big, 8.5" media that we used on our IBM word processor. We soon moved to magnetic tape backups, followed by a single backup tape device and then a quad loader. When I decided I wasn't comfortable with that solution, we moved to hard drives. Today, we're using SAN and NAS devices to back up our various servers (see section below for an explanation of SAN and NAS). It's now 2006, and the one technology I thought I'd never be comfortable with — online backup to a data warehouse — is beginning to be palatable.

Why has this changed over the years? As my data outgrew the storage capacity of tape media, the once-preferred method to back up data has not kept up with our storage needs.

As we have gotten more connected, we're not just storing files; we're storing *knowledge*. We now have e-mail and SQL databases that we never had before, as well as needs for disaster recovery and legislative retention. With all of these storage needs increasing and ever present, where are *you* on your own firm's or company's storage? What needs do *you* have?

Isn't Paper Easier?

Paper is tactile. It is familiar. I will be the first to admit that I still prefer to read a newspaper or magazine in paper format versus online, but it is typically also without redundancy. The business environment is a completely different story. Think of your filing cabinets that have paper. Where are their redundant pages? If you look at most of the paper in the world, most of it is acid-based and will disintegrate in time. Even the museums of the world are on a mad rush to scan and retain key documents made with fragile and destructible paper.

Basic Needs — Typical Accounting Firm/Department

Even if you have a basic office, chances are that your backup process has a similar risk to the "loss of identity theft data" headlines that have occurred. While you may not have someone like UPS transporting tape backups to an offsite storage location, the fact is that, for many of our offices, the backup process we use, whether it's tape, drive or NAS, is to back up sensitive data in a manner that does not protect the data should it fall into unauthorized hands.

The native backup program in Windows, NTBackup, does not encrypt data. There are third-party backup programs, however, that do serve this need. For example, if you are a basic accounting firm or department that is backing up a tax software database, the data contained in these backup media should be handled in an appropriate manner. Always maintain custody and ensure that once the media becomes damaged, it is destroyed in an appropriate manner.

More Advanced — Accounting With E-mail Retention Needs

If a firm or company is required by policy to maintain documents, e-mails or other more volatile data, storage needs can no longer be met by the traditional flat file,

AICPA Top Technologies #13

Storage and Backup Technologies

Technologies that allow additional storage capacity, either locally or over the Web, to be added to a device or network that can then be used for additional space or data backup.

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E-Bitz with Susan Bradley *continued from page 9*

tape or drive storage. Typically, in order to keep more dynamic information searched and maintained, some sort of database must be implemented. While there still must be a plan for offline backup for this data, the storage needs for the typical paperless office solution is some sort of indexing, relational database. Even still, you must plan to have offline, offsite disaster recovery for this information.

SAN, NAS and All Those New Disk Storage Means

Just a few short years ago, the only storage we would ever consider for any type of server storage was SCSI [Small Computer System Interface, a parallel interface standard to attach peripheral devices to computers (all definitions courtesy of *Webopedia*)]. In fact, there are still many network administrators who will not build a server without SCSI hard drives. However, our more modern days of new hard drive technologies of SATA (Serial ATA, a serial link to create a connection between devices) include storage devices with RAID arrays of SATA drives that are becoming more acceptable [RAID: Redundant Array of Independent (or Inexpensive) Disks, a category of disk drives that employ two or more drives in combination for fault tolerance and performance].

Even the boundaries of SAN (Storage Area Networks) versus NAS (Network Attached Storage) are beginning to blur (*www.nas-san.com/differ.html*). SANs are typically designed with Fibre channel and ISCSI (IP-based SCSI), whereas NAS is typically tcp/ip-based (Internet protocols). One does have to ensure comparability with software and protocol, however, when selecting devices that can be used in backup and storage platforms.

Offsite, Online and Out of Harm's Way

If a natural disaster occurred in your city, would you be prepared? A good friend faced this question when Hurricane Katrina came knocking on his door. In a short, 24-hour period, not only did he flee for dry ground in advance of the hurricane; he helped his wife ensure her business was backed up, and also assisted another business back up its firm's key database, sending the data to the software vendor so that the vendor could upload the data into a hosted solution.

For many years the thought of having my data on a server that I could not physically touch and control was totally unacceptable. Yet, as the years go by and I am faced with the fact that I live in a state with earthquakes, my total aversion to offsite and online backups is slowly eroding. As I gain comfort of having servers in remote locations and still being able to manage them with remote technologies, as well as tap into my desktop from locations far and wide, I'm losing my mandatory need to physically touch my data.

That doesn't mean that I am lessening my mandatory requirements for proper handling of remote data. The firm must be able to ensure (to me) that it can safely store my data, encrypt it and have processes so I can get prior backups. Because there are some locations, such as Canada, that will not allow its constituents' data to be placed on servers outside the boundaries of the country, some vendors, such as evault.com, even have storage locations in many countries.

Home Backup Needs

My recent home media center computer resulted in my purchase of a 200 GB hard drive and a 300 GB hot swappable USB media drive. The technology that a few years ago was resident only in servers — hot swappable devices and large hard drives — is now in our homes. These days, I cringe when buying large hard drives on workstations at the office because I am no longer comfortable with storing information on local drives where they are unprotected and not backed up. Yet, at the same time in our homes, we need near terabyte (1,000 billion bytes) in storage needs and do not really have any plans to back up this data.

Some firms have stepped up to the plate; for example, Maxtor OneTouch and Iomega Rev are two vendors with products that can make home backup much easier. Still, there's an oncoming battle on the home front between AOL, Microsoft and Google with online storage. So far, AOL is out front due to its purchase of Xdrive; it plans to offer 50 GB of storage with premium service.

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The Future of Storage

So where will we be in five years … 10 years? Will we be legislated into ensuring our backups are encrypted and secured? Backed up online and offsite? Using technologies that we haven't thought of now and wouldn't even dream of using? Doing nothing but drive imaging?

All I know is if you would have asked me five years ago, I would *never* have considered an online storage solution. And now, as the price of tape media has not kept up to date with what I need to store, and as my storage needs are increasing annually, I'm actually looking at some backup methodologies. Online backups, for example, are something I never thought I'd be comfortable with, and I've long since outgrown DVDs and CD-ROMs for means of backup. My needs have changed, and fortunately, the offerings and platforms we consider "best practice" for storage, have as well. But no matter what the media for backing up, at the end of the day, all of these technologies must do one thing: work. Because at the end of the day, regardless of how secure or how flexible the backup is, when you need to restore the data, the key element is that the restoration process just has to work.

So Now What?

So now that I have you thinking about your backup and storage needs, whether they are flexible enough and provide you with enough security, I want you to do me one favor: I want you to go to the resident IT person in the firm or company. Have he/she go to your server and rename one file, and then test your restore process from your backup technology. Did it work? Now go home. Rename the file of a treasured digital photo. Now use your restore technology that you have at home to restore that file. If the answer to both tests is that you *can't* restore a file in either place, the first thing you should do after you finish the final paragraphs of this article is to fix your storage problems.

A computer without backups is a disaster waiting to occur!

Susan E. Bradley, CPA/CITP, MCP, GSEC, is a principal with Tamiyasu, Smith, Horn and Braun in Fresno, Calif. Contact her at sbradcpa@pacbell.net. Note that the opinions expressed here do not reflect an endorsement or recommendation from AICPA.

"My needs have changed, and fortunately, the offerings and platforms we consider "best practice" for storage, have as well."

Top Technologies 2007

Where will "security" rank in the 2007 list of top technologies?
How about the paperless office, application integration or disaster recovery?

The AICPA is finalizing the new list of technologies for online voting ... this is your *chance to be part of the process*! As a member of the IT-Section, you will begin receiving notices about voting very soon.

For more information on this year's list of Top Technologies, visit ***www.aicpa.org/infotech***.

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