

University of Mississippi

eGrove

---

Newsletters

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

3-2007

## InfoTech Update, Volume 16, Number 2, March/April 2007

American Institute of Certified Public Accountants. Information Technology Section

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_news](https://egrove.olemiss.edu/aicpa_news)



Part of the [Accounting Commons](#)

---

Newsletter of the AICPA  
Information Technology Section

## What's Inside

### 1 A Science Fictional Way of Thinking

Here they are! Based on *your* votes, this year's Top Technology Initiatives offers insight into the hottest issues most likely to affect the accounting profession, its clients, employers and customers in the next 12-18 months. Get a first-hand perspective from industry guru Greg LaFollette.

### 7 Inside Secrets for Learning Success

We all know continuous learning is a good thing, but how do you begin to fit this in with all the other activities in today's business marketplace? Sandra Wiley provides five ways to integrate a learning program – while still maintaining your bottom line.

### 9 Lisa Johnson, CPA.CITP, CISA, CISM

An *InfoTech Update* Profile

### 10 Ebitz: Being a Consumer of Web 2.0

What is Web 2.0 and why should it matter? Susan Bradley explores this topic with her always-insightful in-depth knowledge.

## AICPA 2007 TOP TECHNOLOGY INITIATIVES

### A Science Fictional Way of Thinking

By Gregory L. LaFollette, CPA.CITP

**Greg LaFollette is executive editor of *The CPA Technology Advisor* and senior manager of Tax and Technology Consulting with Eide Bailly, LLP. He chairs the AICPA's CITP Credential Committee, and serves on the TECH+ Planning Committee and the Top Techs Task Force. Greg authors [www.TheTechGap.com](http://www.TheTechGap.com), one of the profession's most widely-read blogs, and hosts the profession's first regularly scheduled recurring Podcast, *Tech2Go*, available through *The CPA Technology Advisor's* Podcast series, "Intersection Live."**

The late, great science-fiction author Isaac Asimov penned much wisdom. In his somewhat autobiographical, "My Own View," he opined on change: "It is change, continuing change, inevitable change, that is the dominant factor in society today. No sensible decision can be made any longer without taking into account not only the world as it is, but the world as it will be .... This, in turn, means that our statesmen, our businessmen, our everyman must take on a science fictional way of thinking."

Those words, while true when written more than 25 years ago, hold even more truth today. We, as a society and a profession, face a heart-throbbing rate of change led by technology, and while our response is often "technological," it is equally important that we respond with appropriately adapted business rules. More colloquially put, we must learn to "roll with the punches."

The AICPA's 18th Annual Top Technology Initiatives listing is a great barometer of change. In addition to its Certified Information Technology Professional (CITP) Credential holders and IT Section members, the AICPA collaborated with the Information Technology Alliance (ITA) and ISACA, whose members also participated in the survey because they share similar perspectives on the top technologies impacting technology professionals who work closely with CPAs today. More than 1,500 participants ranked 30 technology initiatives they felt will have the most significant impact in the next 12 to 18 months.

The component issues come and go – rise and fall – and while the individual issues influence each of us differently, the over-arching weight of "change" affects us all. By discussing the individual components of the 10 most highly rated technologies, the purpose of this article is to help accountants recognize and (hopefully) avoid the dangers, while capitalizing on the opportunities of what Asimov so skillfully described as "change, continuing change, inevitable change ...."

## InfoTech UPDATE

March/April 2007, Volume 16, No. 2. Publication and editorial office: AICPA, 220 Leigh Farm Road, Durham, NC 27707-8110. Copyright © 2007, American Institute of Certified Public Accountants, Inc. Opinions of authors and the AICPA staff are their own and do not necessarily reflect policies of the Institute or the Information Technology Section. Any hardware or software products mentioned do not in any way represent an endorsement by the Institute or Section.

All rights reserved. You may copy and distribute this document subject to the following conditions:

- (1) Copy all text without modification and include all pages.
- (2) All copies must contain the AICPA copyright notice and any other notices provided therein.
- (3) You may not distribute this document for profit.

### Editorial Advisory Board

**Roman H. Kepczyk, CPA.CITP, chair**  
InfoTech Partners North America, Inc.  
Phoenix, Ariz.

**Susan E. Bradley, CPA.CITP, MCP**  
Tamiyasu Smith Horn and Braun  
Fresno, Calif.

**David Cieslak, CPA.CITP, GSEC**  
Arxis Technology, Inc.  
Simi Valley, Calif.

**Chris Fraser, CPA\*.CITP, MCP, MBA**  
Sunera LLC, Tampa, Fla.

**Michael W. Harnish, CPA.CITP**  
Fios, Inc., Portland, Ore.

**Michael S. Kridel, CPA\*.CITP, CFC**  
Daszkel Bolton LLP  
Boca Raton, Fla.  
\*Regulated by the State of Florida

**Mary MacBain, CPA.CITP**  
Naples, Fla.

**Mark D. Mayberry, CPA.CITP**  
BDO Seidman, New York N.Y.

**Anne Stanton, CRM-MVP, MBA/ACC**  
The Norwich Group, Norwich, Vt.

**Nancy Cohen, CPA.CITP, executive editor,**  
AICPA

**Scott H. Cytron, ABC, editor**  
scytron@sbcglobal.net

If you wish to change your e-mail address or update your member profile, please send an e-mail to [service@aicpa.org](mailto:service@aicpa.org).

For questions about your subscription to InfoTech Update or other questions about your IT Membership Section benefits, please contact the AICPA at [infotech@aicpa.org](mailto:infotech@aicpa.org) or leave us a voice mail message at 201-938-3828, option 3.

## Information Security Management

I'm certain that as we evolved from hunter-gatherers to agrarian farmers, one of the first problems we solved was security. We had to lock up our crops and livestock (the measure of wealth in that society) to prevent theft – and we've been locking up our treasures ever since. Looking back, it seems as if it were easier. After all, a cow is pretty large, which makes it easy to protect. Unfortunately, today's "treasure" is *small* – in fact, invisible. And because technology is so advanced, today's treasure is very difficult to protect. I'm referring, of course, to electronic information (data). Coincidentally, Information Security has been the number one AICPA Top Technology for five years running.

This issue includes efforts and processes designed to protect your data from malicious or unauthorized access. While those of you in business, industry, government and education certainly have a challenge and an obligation to safeguard your company, agency or organizational data, CPAs and accountants in public accounting have an even bigger challenge and obligation.

Your clients look to you for leadership and guidance on how to protect what is, in many cases, their single most valuable asset – electronic data. In either case, your responsibility is to make sure that the firewall is properly deployed, and updates are regularly installed and done so in a timely fashion. Virus signatures must be constantly updated; in fact, some best practices call for hourly checks. And, as rudimentary as it sounds, every machine should be set to automatically download and install operating system updates.

Your information security management system is analogous to a chain; it is only as strong as its weakest link. As a CPA, you can, and should be, looking for that weakest link and helping to correct the weakness. Consequently, because security is a journey and not a destination, you must move to the next weakest link and try to correct that weakness.

## Identity and Access Management

Closely related to number one, this issue deals with the question, "Who's who on the Internet?"

The old joke, "On the Internet, nobody knows you're a dog," was funny early on in the days of simple chat rooms (remember CompuServe?) – before we began to shop, bank, travel and invest *electronically*. Today, it's not nearly as funny to realize that technology advances have made it very, very difficult for someone know exactly with whom he or she is "talking." Or, worse yet, with whom he or she is transacting business.

"Identity and Access Management" surrounds exactly that problem. How can I, as a consumer, be certain I've logged on to my bank's server instead of some very well-designed "look alike" site that will try to steal my user ID and password? The flip side, and certainly just as important, is how the bank (or store, brokerage, airline – you get the point) can make sure I am who I say I am. In other words, am I really the myself and am I truly authorized to do what I'm attempting to do? This is, in essence, a technologically-created problem that (as usual) needs business process and technology components for a solution.

Consumer intervention is paramount and perhaps even more important in the business environment. CPAs should be keenly aware of the implementation of digital certificates because they play an integral part in solving the "identity" problem on the Internet. Properly deployed, a digital certificate can help authenticate an individual e-mail or even a full Web site. For example, companies such as VeriSign systematized a method for the signatures on a certificate to be matched to attestations by the certificate signer. This assures users that the identity information is as indicated. In this case, certificates are usually issued by class: Class 1 for e-mail, Class 2 for organization wishing to prove identity, and Class 3 for servers and software signing.



The current best practice in which individual can prove his or her identity to a server is rapidly moving to the T-FA or “dual factor approach,” which requires independent methods of establishing who I am. The factors can be “who I am” (a biometric reading such as a fingerprint, retinal scan or facial recognition), “what I know” (a user ID and or password), or “what I have” [a fob (electronic security device), USB device or smart card].

## Conforming to Assurance and Compliance Factors

The Sarbanes-Oxley (SOX) issue first arose as a top technology issue last year and claimed the number two position. This year, it remains strong at number three. And, unless you’ve been living under a business rule, auditing and technological rock, you certainly expected it here again this year.

Accountants in business and industry, and public practice are reeling under the burdens of extensive new reporting and documentation requirements; SOX 404 work has become both a boon and a bane to thousands of firms. Here, new technologies are once again a problem and solution, and the profession is rising to the challenge of risk management through continuous monitoring (auditing).

## Privacy Management

Moving up a notch from its debut on last year’s list is privacy management. While existing regulations (Gramm-Leach-Bliley, HIPAA) control the disclosure and retention of certain personal information, emerging technology appears to be causing, or at least allowing, yet another problem. As the Internet becomes more and more pervasive in our lives, and the promise of Web 2.0 begins to unfold, concern about privacy is moving from the wild-eyed radical to the mainstream.

Last August’s disclosure by AOL of a “mega-store” of partially anonymized search queries detailing the search habits of 20 million of its users quickly backfired when *The New York Times* identified Thelma Arnold, a 62-year-old widow from Lilburn, Ga. While Ms. Arnold’s searches were as commonplace as yours or mine (they ranged from “numb fingers” to “60 single men”), the fact that these searches could be so easily traced back to her – all the way down to her exact street address – caused the giant search engines to reconsider their disclosure of private information.

Privacy Management will continue to grow in importance as more and more data is captured and eventually aggregated. As technology progresses, deep data-gathering will become much more pervasive, society will demand more and more “privacy,” and businesses (and governments) will see more and more analytical value in that data. Accountants are in a unique position to advise both parties, and professionals who understand the technologies used in these examples will be in an even more enviable position.

## Disaster Recovery Planning (DRP)/Business Continuity Management (BCM)

DRP/BCM is another repeat on this year’s list. It placed fifth in 2005, but rose (probably on the strength of the Katrina/Rita catastrophe) to third last year, falling back to fifth for 2007.

Early on in the application of technology to public accounting, DRP meant “backup,” plain and simple. To many (usually smaller) of today’s practices and businesses, that’s still all it means. Fortunately, the profession is rapidly embracing the concept of full DRP – a plan that is developed, monitored and updated, and includes contingencies for loss of, or impaired access to, data and/or other resources from theft, vandalism or malicious damage, natural disasters, viruses, and other maladies. Studies consistently show a nearly 90 percent failure rate for unprepared businesses hit with a significant disaster.

BCM is rapidly being adopted as an important component of a comprehensive plan. It’s interesting to note that the fragile nature of the technology – electronic data – that has helped so many become productive actually requires so much attention to be paid to its replacement. Wise accountants will continue to develop and maintain their own plans (this is a journey, not a destination!) and counsel their clients to do the same.

## IT Governance

New to the list last year at number four, this issue, even though coming in at number six for 2007, is obviously retaining mind share. Then again, it probably should. We are, after all, accountants!

The concept of governance in IT becomes more and more important as IT matures and we leave the 1990s’ cowboy approach of “spend now and plan later” to develop a more business-like approach of assuring that technology investments add value while balancing risk versus return. Top performers now regularly carefully calculate IT ROI to consider decisions around technology investments and how to optimize related returns.

Accountants should be keenly aware of this change as midsize and small entities move to more formal IT governance programs. These more formal approaches will actually be more comfortable for our profession because we would stereotypically desire a conservative model. This changing manner in which businesses and firms are dealing with technology implementation provides accountants a particularly valuable voice – one of documentation and determination.

## Securing and Controlling Information Distribution

This issue, probably more easily recognized by its consumer name of "Digital Rights Management," makes its first appearance on the Top Technologies Initiatives list. While the Recording Industry Association of American (RIAA) has had the issue as its solid number one concern for years, it is now beginning to get noticed in non-entertainment mainstream business.

The old adage, "content is king," continues to be true, and the very technologies that attract users/listeners/readers/viewers – instant, anywhere access to whatever content I want – has become the bane of content providers. From entertainment to professional research to software, the question of protection of IP rights is looming large for accountants. Everyone has an opinion; in fact, some have multiple opinions!

Case in point is Microsoft's new Zune MP3 player (think the Microsoft version of the iPod), which turns out to be incompatible with the company's own "PlaysforSure" digital rights management scheme.

At the pure business-to-business level, new technologies are emerging that provide assurance to an e-mail recipient that the e-mail did, in fact, come from the sender. This genre of technology also can provide non-repudiation certification to the recipient while assuring prevention of the document being opened by anyone other than the intended recipient. Finally, these technologies can prevent the printing, filing or forwarding of messages, and even determine a date and time for their automatic destruction.

## Mobile and Remote Computing

New to the list, but catching a lot of attention and almost certain to continue to do so in the future, are the issues surrounding mobile and remote computing. It was nearly two decades ago that technologists began postulating a vision for computer access "anytime, anywhere, on any device" – and this thinking seems to have (nearly) arrived.

Mobile and remote computing requires three separate development tracks: connectivity (ubiquitous bandwidth); affordable, durable and appropriately functioning hardware; and software to provide applications and data with proper duplication and, preferably, synchronization. Perhaps 2007 will be the year all three emerge.

- **Wireless:** WiFi (802.11x) has gained an enormous following, and the technology world is anxiously anticipating the newest standard – 802.11n. Meanwhile, over on the cellular front, carriers rolled out EVDO (Evolution-Data Optimized), a wireless radio broadband data standard. Road warriors are flocking to it and its slower cousin, EDGE (Enhanced Data rates for GSM Evolution), for their speed, simplicity and security.

- **Hardware:** We've seen a blurring of laptops, tablets, handtops, Smartphones, Treos and other devices sporting more and more horsepower with lower prices.
- **Remote Access:** Finally, we're beginning to see excellent software solutions for remote access. Several years ago, Citrix bought GoToMyPC and effectively made the name almost "household" in many small business circles. Microsoft's current operating system and server software include the widely used Terminal Services. Dozens of third-party providers launched specialized solutions all aimed at safely, securely and effortlessly connecting the remote worker to his or her applications, data and resources.

At the CPA firm level, these developments mean a huge opportunity; yet, it is an opportunity requiring a shift in business practices. The well-informed practitioners of 2007 and beyond will be in constant contact, able to work and collaborate anytime, anywhere, and from almost any device.

## Electronic Archiving and Data Retention

The issues around archiving and data retention are also new on the 2007 list. As IT continues to become more mainstream, practices and businesses (and their clients, employers and customers) are beginning to wrestle with the finer points of maintaining data.

Until a few years ago, most enterprises were satisfied with a simple "backup" of data. Today, that's simply not enough. Best practices can provide significant efficiencies in space required to store and, more importantly, access that information. Professional and legal regulations now detail exactly what information can, and must be, retained, and for exactly how long. CPAs must stand ready to meet those requirements internally, helping to interpret them and implement plans to meet the needs of their clients.

## Document, Content and Knowledge Management

This final technology issue on the 2007 list expanded from a narrower "paperless document" issue on the 2006 list to include the closely related, but substantively different issues of content and knowledge management.

Graduate management schools have long taught the DIKW hierarchical model – Data, Information, Knowledge and Wisdom. It's interesting to note that technology is now mirroring that model as efforts move from the simple "paperless office" paradigm to the far more valuable (hence the information hierarchy) content and knowledge management.

While firms and businesses originally only dealt with \*.PDFs, they are now moving toward systems that manage dynamic as well as static information, and are looking to full OCR (optical character recognition) solutions to deal with "content." Eventually, they will move to the contextual as they add

structure and control to information, thereby harnessing the intellectual capital contained in the underlying data.

## Look to the Future

Those are the 2007 Top Technology Initiatives. Have they changed from previous years? Yes. Will 2008 change, too? Again, the answer is yes. New technologies come to the forefront, and the profession struggles briefly and, again and again, adapts.

The 2007 list represents huge opportunities for the informed – and huge threats to the uninformed. While the issues are basically about “technology,” the solutions (as usual) lie in adapted business practices. Your challenge is to react as Asimov suggested: “Take on a science fictional way of thinking.”

**Contact Greg LaFollette at  
[gregl@atrnetwork.com](mailto:gregl@atrnetwork.com).** ●

**See page 6 for a complete list of this year's Top Technologies**

## 2006 ANNUAL INDEX

This index offers a list of articles presented over the 2006 calendar year, along with each story's author and issue date. Some internally developed stories do not have authors listed.

### Feature articles (by technology)

#### Assurance and Compliance Applications

Compliance Software – Is it Time to Invest? (Betsy Strasburg, MBA – *May/June 06*)

#### Conferences and Trade Shows

New Products for CPAs at CES (Roman H. Kepczyk, CPA.CITP – *March/April 06*)

#### Content Management

Content Management for CPA Firms and Companies: Part 2 (Michael W. Harnish, CPA.CITP, EnCE, CISA – *Sept/Oct 06*)

#### Disaster Recovery

Human “Resources” and Technology: A Double-Edged Sword (Michael S. Kridel, CPA\*.CITP, CFC – *Jan/Feb 06*)

Survival Equation; BC > DR + L (Michael S. Kridel, CPA\*.CITP, CFC – *Nov/Dec 2006*)

#### Electronic Document Management

Maximize Your Information Technology ROI (David Ryan, CPA.CITP – *July/August 06*)

#### Emerging Technologies

VoIP: A Low-cost Alternative to Phone Services (David Kirkpatrick – *Jan/Feb 06*)

#### EBitz With Susan Bradley

A 25-Year Journey of Innovation (*July/August 06*)

Learn How to Use the Technology You Already Have! (*March/April 06*)

My Comfort Zone (*Sept/Oct 06*)

Patch Management, Systems and Tools (*May/June 06*)

Technology as an “Outsourced” Warm Fuzzy (*Nov/Dec 06*)

This Cell Phone Rocks! (*Jan/Feb 06*)

## Emerging Technologies

A View Into Future Display Technologies (Roman H. Kepczyk, CPA.CITP – *July/August 06*)

## Information Security

A Guide to Resources for Information Security (Chris Fraser, CPA\*.CITP, MBA, MCP, CISA – *May/June 06*)

The CIO as a Security Threat: What the CPA Needs to Know to Help Clients and Employers (Joel Lanz, CPA.CITP – *May/June 06*)

## InfoTech Update Profiles

Ilene Eisen, CPA.CITP (*March/April 06*)

Natalie Hoffman, CPA.CITP (*Nov/Dec 06*)

Greg LaFollette, CPA.CITP (*July/August 06*)

Barry MacQuarrie, CPA.CITP (*Sept/Oct 06*)

John Seale, CPA.CITP (*Jan/Feb 06*)

Bryan L. Smith, CPA.CITP, CISA (*May/June 06*)

## Instant Messaging

Secure Corporate IM: Adoption and Efficiencies (Anne Stanton, B.Comp Sci., MVP-CRM, MBA/Accounting – *Sept/Oct 06*)

## Learning and Training

Web Seminars are Powerful Business Tools (Sandra Wiley – *Jan/Feb 06*)

## Spam Technologies

A Spam Primer and Safety Precautions (Dave Hochman, *July/August 06*)

## Systems and Processes

The CPA Role in ERP Implementations (Mary R. MacBain, CPA.CITP, MS – *March/April 06*)

## Top Technologies 2006

Assurance and Compliance Applications (Dan Schroeder, CPA.CITP, CISA – *Nov/Dec 06*)

“Information Security” Dominates List for Fourth Consecutive Year (Roman H. Kepczyk, CPA.CITP – *March/April 06*)

Privacy Management (Ken Askelson, CPA.CITP, CIA – *Nov/Dec 06*)

\*Regulated by the State of Florida

## AICPA 2007 Top Technology Initiatives

**(1) Information Security Management:** A systematic approach to encompassing people, processes and IT systems that safeguards critical systems and information, protecting them from internal and external threats. Incorporates the preservation of confidentiality (information is not available or disclosed to unauthorized individuals, entities, or processes), integrity (safeguarding the accuracy and completeness of key data) and availability (systems and data are accessible and usable upon demand by an authorized entity) of information. Other properties such as authenticity, accountability, non-repudiation and reliability may also be involved.

**(2) Identity and Access Management:** Identity and access management consists of the hardware, software and processes used to authenticate a user's identity, i.e. ensure users are who they say they are; then provide users with appropriate access to systems and data based pre-established rights and privileges. Identity management may utilize one, two or three factor authentication and include passwords, tokens, digital certificates (for web sites and e-mail systems), Public Key Infrastructure (PKI), biometrics and other emerging technologies.

**(3) Conforming to Assurance and Compliance Standards:** Creating formalized strategies and systems to address organizational goals and statutory requirements. These strategies and systems may include collaboration and compliance tools to monitor, document, assess, test and report on compliance with specified controls. It encompasses risk assessment standards, risk management and continuous auditing/continuous monitoring.

**(4) Privacy Management:** The rights and obligations of individuals and organizations with respect to the collection, use, disclosure and retention of personal information. As more information and processes are converted to a digital format, this information must be protected from unauthorized users and from unauthorized usage by those with access to the data, including complying with local, state, national and international laws, and the convergence of security and privacy.

### **(5) Disaster Recovery Planning and Business Continuity**

**Management:** A holistic management process that identifies potential threats to an organization and the impact those threats may have on business operations. Resources can include IT equipment, data records, the physical space of an organization, and personnel. Threats to these resources may include theft, virus infestation, weather damage, accidents or other malicious destruction. A well defined, documented, and communicated plan can help provide structure and stability in the event of a business interruption or catastrophe greatly improving the chance of business survival.

**(6) IT Governance:** A structure of relationships and processes that direct and control an organization and help it achieve its goals by adding value while balancing risk versus return over IT and its processes. Includes IT ROI, or the decisions around technology investments and how to optimize related returns.

**(7) Securing and Controlling Information Distribution:** Protecting and controlling the distribution of digital data, i.e. enabling secure distribution and/or preventing illegal distribution and access to protected information. Example: a document distribution strategy controlled by a Digital Rights Management (DRM) server that prevents an encrypted document from being opened by anyone other than the intended recipient.

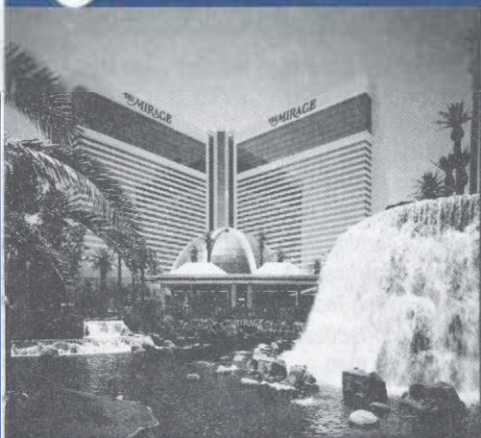
**(8) Mobile and Remote Computing:** Technologies that enable users to securely connect to key resources anywhere, anytime regardless of physical location. Enabling technologies include tablet PCs; PDAs; and wireless technologies such as Bluetooth, WiFi and WiMax.

**(9) Electronic Archiving and Data Retention:** Technologies that enable appropriate archiving and retrieval of key information over a given (statutory) period of time with improved efficiency and access to the information. This includes policies and processes to ensure destruction of information from storage and archival media in a timely and consistent manner. Information includes traditional data as well as telephony, IM traffic, and other emerging forms of collaboration. Storage and backup technologies, including Direct Attached Storage (DAS), Network Attached Storage (NAS) and Storage Area Networks (SANs), and optical devices such as DVDs, CDs, and Blu-Ray help support the archiving and retrieval process.

**(10) Document, Content and Knowledge Management:** The process of capturing, indexing, storing, retrieving, searching and managing information electronically, including database management of PDFs and other formats. Knowledge management then brings structure and control to this information, allowing organizations to harness the intellectual capital contained in the underlying data. This is sometimes referred to as the "paperless" office even though "less-paper" or digital office may be a more accurate term.

## What do you do with these Top Technology Initiatives?

This article is only one of many to be presented during 2007. For the most updated information, visit the AICPA's IT Center at [www.aicpa.org/toptech](http://www.aicpa.org/toptech). The AICPA is developing additional content for many of the Top Technology Initiatives. Look for expanded articles in *InfoTech Update*, as well as case studies and practice aids on the IT Center and in e-mail notifications.



**JUNE 11-13, 2007**

**The Mirage  
Las Vegas, NV**

**Pre-Conference Optional  
Workshops Sunday, June 10**

**IT Town Roundtables  
5:00pm Sunday, June 10**

**Gold Sponsors**

**Microsoft**

**Sage**

**SAP**

**Register by 4/27/07**

**SAVE \$75**



# TECH+

## The AICPA Information Technology Conference

Now *bigger* and *better* than any accounting technology conference you're used to - designed to give you the competitive advantage of using technology as a means to impact productivity and profitability.

How is it bigger? With concurrent tracks specifically for CPA firms, financial professionals in business & industry and consultants. Plus, with even more vendor demonstrations, you'll hear how the leading tech companies' latest advancements can help you and your business.

What makes it better? Longer and deeper sessions, so you can fully understand what's being taught, ask questions and walk away with practical knowledge you can apply right away. We've also added new hands-on learning labs directly on the show floor, as well as Gold Sponsor sessions that are more content-driven and thought provoking.

A conference this comprehensive is sure to be packed. So register today-and learn about the next big innovation in technology.

### **Who Should Attend?**

CPAs, IT Consultants, VARs, CIOs and Directors of Technology in Industry - all technologists who want to maximize the value of technology.

### **Don't Miss**

Keynote presentations by Dave Girouard, Vice President and General Manager, Google Enterprise; John Landwehr, Director, Security Solutions & Strategy, Adobe Systems Inc.

Register now at [www.cpa2biz.com/conftech](http://www.cpa2biz.com/conftech)

[www.cpa2biz.com/conferences](http://www.cpa2biz.com/conferences)

**888.777.7077**



# Conference agenda AICPA TECH+ Conference

FIELDS OF STUDY: AU-AUDITING BMO-BUSINESS MANAGEMENT & ORGANIZATION PD-PERSONAL DEVELOPMENT PHR-PERSONNEL/HUMAN RESOURCES RE-REGULATORY ETHICS SKA-SPECIALIZED KNOWLEDGE & APPLICATIONS T-TAXES

Topics, Speakers and Fields of Study are subject to change.

BI = BUSINESS INDUSTRY TRACK CONS = CONSULTING TRACKS FIRM = CPA FIRM TRACK

## SUNDAY JUNE 10, 2007 PRE-CONFERENCE OPTIONAL WORKSHOPS

- 12:00 am - 6:00 pm Registration & Message Center Open
- 1:00 pm - 5:00 pm **Half-Day Optional Workshops** (Select one) (additional fee)
- 101 *An Accountants Guide to Working with Digital Documents* SKA
- 102 *QuickBooks Repair Clinic - A Review of the 10 Stickiest Problems Practitioners Need to Solve (Plus we'll solve YOUR clients' problems - bring 'em with you and we'll tackle as many as practicable)* SKA
- 103 *Windows Vista and Microsoft Office 2007* SKA
- 5:00 pm - 5:10 pm Change Break

## SUNDAY JUNE 10, 2007 MAIN CONFERENCE — DAY ONE

- 5:10 pm - 6:00 pm General Session (Open to all participants)
- 104 *IT Roundtables - Top Trends, Top Issues, Top Solutions*
- 6:00 pm - 7:00 pm Welcome Reception
- 7:00 pm - 10:00 pm Optional Show
- Visit [www.cpa2biz.com/conftech](http://www.cpa2biz.com/conftech) for more information

## MONDAY JUNE 11, 2007 MAIN CONFERENCE — DAY TWO

- 7:00 am - 6:00 pm Registration and Message Center Open
- 7:00 am - 8:00 am Continental Breakfast
- 8:00 am - 9:00 am General Session
- 1 *Google as a Thought Leader in the Marketplace* SKA
- Dave Girouard, Vice President and General Manager, Google Enterprise, Mountain View, CA
- 9:00 am - 9:10 am Change Break
- 9:10 am - 12:00 pm **Concurrent Sessions - includes a 20 minute refreshment break** (Select one)
- BI 2 *Roadmap to Effectively Managing Your IT Investment* BMO
- FIRM 3 *Technology and Your Tax Practice* T
- CONS 4 *Microsoft Technologies* SKA
- 5 *Gold Sponsor Session*
- 12:00 pm - 8:00 pm Exhibit Hall Open
- 12:00 pm - 1:50 pm **Lunch and General Session**
- L1 *Tech Update 2007* SKA
- Randy Johnston, Executive Vice President, Network Management Group, Inc., K2 Enterprises, Hutchinson, KS

- 1:50 pm - 2:00 pm Change Break
- 2:00 pm - 5:00 pm **Concurrent Sessions** includes a 30 minute refreshment and exhibit hall break (Select one)
- BI 6 *Tools for Turning Data into Decisions - Business Analytics* SKA
- FIRM 7 *Time & Billing Technology + Strategic and Tactical Uses of Practice Management* BMO
- CONS 8 *Entry Level Accounting* SKA
- 9 *Gold Sponsor Session*

- 5:00 pm - 5:10 pm Change Break
- 5:10 pm - 6:00 pm **Concurrent Sessions** (Select one)
- Vendor Showcases SKA
- Showcases are specifically designed for those who use technology, recommend technology or approve payment for technology, whether in industry, consulting or public practice. The showcase sessions highlight product advancements and innovations from leading developers of Accounting Related Technology. You'll leave with a solid understanding of new solutions that can improve your company's and/or client's efficiency, productivity and profitability. This is an excellent opportunity to meet and question the vendors and network with peers using or considering these technologies.
- 10 *Technology*
- 11 *In-Firm Solutions*
- 12 *Accounting Software*
- 13 *Document Management*
- 6:00 pm - 7:45 pm Gold Sponsor Reception

## TUESDAY JUNE 12, 2007 MAIN CONFERENCE — DAY THREE

- 7:00 am - 6:00 pm Registration and Message Center Open
- 7:00 am - 8:00 am Continental Breakfast
- 7:00 am - 6:00 pm Exhibit Hall Open
- 7:00 am - 7:50 am **Morning Riser Sessions** (Select one)
- TECH 14 *Blogs and Podcasts* SKA
- MGMT 15 *So You Don't Think Sarbanes Oxley Is Going to Affect Your Practice? Think Again!* AU
- TECH 16 *Inspector Gadget* SKA
- 7:50 am - 8:00 am Change Break

# Conference agenda AICPA TECH+ Conference

## TUESDAY JUNE 12, 2007 CONTINUED — DAY THREE

- 8:00 am – 9:00 am **General Session**  
**17 How Adobe Allows You to Drive the World of Media SKA**  
 John Landwehr, Director, Security Solutions & Strategy, Adobe Systems Inc., San Jose, CA
- 9:00 am - 9:10 am **Change Break**
- 9:10 am - 12:00 pm **Concurrent Sessions - includes a 20 minute refreshment and exhibit hall break (Select one)**
- BI 18 Using Messaging Technologies to Stay Connected SKA**
- FIRM 19 Engagement Based Applications: The Secrets to Grabbing the Golden Key of Efficiencies SKA**
- CONS 20 HR Issues for Success - Creating a Culture to Attract, Develop, Motivate and Compensate Key Employees PHR**
- 21 Gold Sponsor Session**
- 12:00 pm - 1:50 pm **Lunch and General Session**  
**L2 The CPA Technology Advisor's 2007 Innovation Awards & Presentation SKA**  
**L3 Ethics RE**  
 Marianne Jennings, J.D., Professor of Legal and Ethical Studies in Business, W.P. Carey School of Business at Arizona State University, Tempe, AZ
- 1:50 pm - 2:00 pm **Change Break**
- 2:00 pm - 3:15 pm **Concurrent Sessions**
- TECH 22 Accounting Productivity through Excel 2007 SKA**
- TECH 23 Accounting Productivity through Outlook 2003 SKA**
- 3:15 pm - 3:45 pm **Refreshment Break**
- 3:45 pm - 5:00 pm **Concurrent Sessions (Select one)**
- BI 24 Best Practices for Data Retention and Archiving BMO**
- FIRM 25 Acrobat Today, Efficiency Tomorrow! Adobe Acrobat, Discover What Highly Productive Practitioners Already Know SKA**
- CONS 26 Unified Messaging SKA**
- TECH 27 Security - Best Practices and Beyond SKA**
- MGMT 28 Risk Assessment - The New Standards AU**
- 5:00 pm - 5:10 pm **Change Break**
- 5:10 pm - 6:00 pm **Concurrent Sessions**
- BI 29 Business and Industry Forum SKA**
- FIRM 30 CPA Firm Forum SKA**
- CONS 31 Consulting Forum SKA**
- TECH 32 Why Join the Family (ITMS, CITP) SKA**
- 6:00pm - 7:30pm **CITP Reception**

## WEDNESDAY JUNE 13, 2007 MAIN CONFERENCE — DAY FOUR

- 7:00 am - 12:00 pm **Registration and Message Center Open**
- 7:00 am - 8:00 am **Continental Breakfast**
- 7:00 am - 10:00 am **Exhibit Hall Open**
- 8:00 am - 9:40 am **Concurrent Sessions**
- FIRM 33 Future Technologies - You Learned Where We're At, Just Wait Until You See Where We're Going! SKA**
- 34 Communication Technologies SKA**
- 9:40 am - 10:00 am **Change Break**
- 10:00 am - 11:40 am **General Session**  
**35 Tomorrow's Technologies SKA**  
 Rick Richardson, CPA, CITP, Richardson Media & Technologies, LLC, Canton, CT
- 11:40 am **Conference Adjourns**

### Don't Miss This Exceptional Opportunity to Network with Your IT Community!

The AICPA TECH+ Conference is the prime occasion to collaborate with your peers, share information about best practices and learn about opportunities that can enhance your success.

- Join us at the **IT Roundtables — Top Trends, Top Issues, Top Solutions** (Sunday, June 10) to network with your peers and discuss the top technology initiatives of 2007 and how they will impact your organization. Participate in one of the roundtable discussions on such topics as Mobile and Remote Computing; Identity and Access Management; and Assurance and Compliance Standards led by members of the IT Executive Committee, CITP Credential Committee and AICPA IT Staff.
- The CITP Reception (Tuesday, June 12) is the third reception of the conference and provides a great opportunity to network with fellow CITP members and other conference attendees, speakers and exhibitors.
- The AICPA IT Section Membership and CITP credential trade booth which is located in the exhibit hall can inform you of ways to maximize the value you receive as a IT Section member and make you aware of the many advantages of being a CITP credential holder.

#### IT Members Save \$100 on the Conference Registration fee

#### CITP Members Save \$125 on the Conference Registration fee

#### An added benefit ... CITP members receive Sunday Optional Workshops - complimentary (an extra \$150 value)

Members of the IT Section and CITP credential holders are provided with a conference discount as special benefit that is included with their membership.

Take advantage of this discount and participate in the profession's foremost TECH event of the year!

When registering online - be sure to enter SECTION100 (for IT Section members) or SECTION 25 (for CITP holders) to receive discounted fees.

# Registration information

## 4 WAYS TO REGISTER FAST

1 **ONLINE\***: [www.cpa2biz.com/conferences](http://www.cpa2biz.com/conferences)

2 **PHONE\***: 1-888-777-7077 or 1-919-402-4500

3 **FAX\***: 1-919-402-4670 or 1-919-402-4670

4 **MAIL**: Complete and mail the form to:

**AICPA Conference Registration, PO Box 51747, Durham, NC 27717**

\*Credit card registration only (AICPA VISA® Credit Card, American Express®, Diners Club®, Discover®, MasterCard® or VISA®)

## RECOMMENDED CPE CREDIT

Up to 24 (main conference); up to 4 (optional workshops);

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on January 1, 2002. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

## CONFERENCE FEE

Registration fees are determined by current membership status in the IT Section of the AICPA. Please indicate member number on the registration form to obtain the correct discount. Fee for conference includes all sessions, conference materials, continental breakfasts, refreshment breaks, luncheons and reception. Fee for optional workshops include all session materials, refreshment breaks and receptions. Registration for groups of 2 or more individuals per organization may qualify for group discounts. Please visit [www.cpa2biz.com/conferences](http://www.cpa2biz.com/conferences) for more information. Groups of 10 or more individuals per organization may qualify for additional discounts, please email [service@aicpa.org](mailto:service@aicpa.org) for more information and indicate "Group Conference Sales" in the subject line of your email.

Please note: There is no smoking during the conference sessions.

**Suggested attire:** Business casual.

Prices, Topics, Fields of Study and Agenda are subject to change without notice.

**Program Code:** TECH07

## CANCELLATION POLICY

Full refunds will be issued if written cancellation requests are received by 5/21/07. Refunds, less a \$100 administrative fee, will be issued on written requests received before 6/4/07. Due to financial obligations incurred by AICPA, no refunds will be issued on cancellation requests after 6/4/07. For further information, call AICPA Service Center at 1-888-777-7077.

## HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. Note, this conference is expected to sell out, so please make hotel arrangements as soon as possible. To receive our special group rates mention and that you will be attending the **AICPA TECH+ Conference**.

**The Mirage**  
3400 Las Vegas Blvd., South  
Las Vegas, NV 89109

**Hotel Phone:** (702) 791-7111  
**Hotel Reservations:** (800) 627-6667  
**Hotel Room Rate:** \$169 single/double  
**Hotel Reservation Cutoff Date:** May 11, 2007

**Ground Transportation** — to and from the hotel and airport (please note: rates and times are approximate)

**Taxi Service:** \$20-25 each way (10-15 minutes)

**Shuttle Service:** \$5-6 per person/one way (45 minutes)

**Hotel Parking:** Free parking

## AIRLINE INFORMATION

The AICPA has a special arrangement with **Maupin Travel, Inc. of North Carolina** to assist you with your travel arrangements. This travel agency may be reached at 1-800-345-5540. Please check [www.cpa2biz.com/conferences](http://www.cpa2biz.com/conferences) for updated airline information.

## CAR RENTAL

Hertz Car Rental — **AICPA Member Discounts:** Call 1-800-654-2240 Ref. Code **CV#021H0014**.

Airline and car rental discounts are available only when you or your travel agent book through the 1-800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans. The AICPA is not liable for any penalties incurred if you cancel/change your airline reservations. **Rates are subject to availability.**

# Registration form

## MEMBERSHIP INFORMATION

*Very important — please be sure to complete.*

**AICPA Member?**  Yes  No Membership No. (Required for discount prices)

**IT Section Member/CITP Member?**  Yes  No

NICKNAME FOR BADGE \_\_\_\_\_

BUSINESS TELEPHONE \_\_\_\_\_

TITLE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

## REGISTRATION INFORMATION

Please photocopy this form for additional registrants. If the information on your label is incorrect, please complete the following:

LAST NAME \_\_\_\_\_ FIRST NAME \_\_\_\_\_ MI \_\_\_\_\_

FIRM NAME OR AFFILIATION \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_ SUITE \_\_\_\_\_ PO BOX \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

## CONFERENCE FEES Please circle appropriate rate.

MAIN CONFERENCE	CITP Members	IT Member	AICPA Member	Non Member
<b>M02 Early Bird Registration</b> <small>SAVE \$75 by 4/27/07</small>	<b>\$795</b>	<b>\$820</b>	<b>\$920</b>	<b>\$1,120</b>
<b>M01 Regular Registration</b>	<b>\$870</b>	<b>\$895</b>	<b>\$995</b>	<b>\$1,195</b>

## PRE-CONFERENCE WORKSHOPS — SUNDAY, JUNE 10, 2007

<input type="checkbox"/> <b>101 Digital Documents</b>	comp	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>
<input type="checkbox"/> <b>102 Quick Books</b>	comp	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>
<input type="checkbox"/> <b>103 Windows Vista and Microsoft Office 2007</b>	comp	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>

## CONFERENCE PLANNER

Select one from each time period. To ensure that adequate seating is reserved for the conference sessions, you must complete this section in advance of the conference.

MONDAY, JUNE 1	Concurrent Sessions			
9:10am - 12:00pm	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
2:00pm - 5:00pm	<input type="checkbox"/> 6	<input type="checkbox"/> 7	<input type="checkbox"/> 8	<input type="checkbox"/> 9
5:10pm - 6:00pm	<input type="checkbox"/> 10	<input type="checkbox"/> 11	<input type="checkbox"/> 12	<input type="checkbox"/> 13

TUESDAY, JUNE 12	Concurrent Sessions			
7:00 am - 7:50 am	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 16	
9:10am - 12:00pm	<input type="checkbox"/> 18	<input type="checkbox"/> 19	<input type="checkbox"/> 20	<input type="checkbox"/> 21
2:00pm - 3:15pm	<input type="checkbox"/> 22	<input type="checkbox"/> 23		
3:45pm - 5:00pm	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26	<input type="checkbox"/> 27 <input type="checkbox"/> 28
5:10pm - 6:00pm	<input type="checkbox"/> 29	<input type="checkbox"/> 30	<input type="checkbox"/> 31	<input type="checkbox"/> 32

WEDNESDAY, JUNE 13	Concurrent Sessions	
8:00am - 9:40am	<input type="checkbox"/> 33	<input type="checkbox"/> 34

## PAYMENT INFORMATION Full payment must accompany registration form.

My check for \$ \_\_\_\_\_ payable to **AICPA** is enclosed.

OR Please bill my credit card for \$ \_\_\_\_\_

AICPA VISA® Credit Card<sup>1</sup>  American Express®  Diners Club®  
 Discover®  MasterCard®  VISA®

<sup>1</sup>If you don't presently have an AICPA VISA® Credit Card, please call 1-866-CPA-VISA for more information or to apply for the card.

CARD NO. \_\_\_\_\_ EXP. DATE \_\_\_\_\_

BILLING NAME \_\_\_\_\_

SIGNATURE \_\_\_\_\_

In accordance with the Americans with Disabilities Act, do you have any special needs?

Yes  No (if yes, you will be contacted.)

## TRAINING AND AWARENESS

### Inside Secrets for Learning Success

By Sandra L. Wiley

**Sandra Wiley is COO and a senior consultant with Boomer Consulting, Inc., in Manhattan, Kan. In her 10 years with Boomer, she has worked with clients to strengthen their firm's human capital using Strategic Planning, and Kolbe Index processes and procedures. Wiley also assists in the facilitation of the *Boomer Technology Circles™* and is a facilitator at *The Annual Human Capital Symposium™*, as well as the *Annual Training Symposium™*.**

Great initiatives in a firm are often conceived at the top with an owner's vision of what "could be" in the firm. However, a vision would simply be a vision if the wrong person is selected to carry out the plans and make the vision become a reality.

Many firms are intrigued by the concept of hiring a "Learning Professional" in their firm; however, they are overwhelmed by this strange position that they feel ill-equipped to handle. The skill set is not comfortable, the thought of failing is not comfortable and the idea that this person will create change is not comfortable!

Successful firms know that there are a few "inside secrets" that will create a more comfortable feeling and ultimately will create a feeling of success in this important area of the firm. The wisdom that others have obtained is yours for the reading ... and for your use as you make some important decisions about your firm in the area of Learning and Training.

#### **Inside Secret #1 – Make the Decision, Then Get Out of the Way!**

You have heard the saying: All progress starts with the truth. When the management group makes the decision to hire a learning and training professional, it needs

to make the hiring decision, set the expectations and then change its role from "manager" to "leader." What is the difference? When you manage, you are giving direction on a daily basis. As a leader you are allowing the professional to do the job they were hired to do. You support them and lend guidance when required – but you take a more behind-the-scenes approach and let the new Learning Professional shine.

A good example of the "get out of the way" principle is being used at the firm of Corbett, Duncan & Hubly, P.C., in Itasca, Ill. Bill Hubly had the opportunity to interview, and ultimately hire, Darla McClean, the firm's Learning Professional.

In Darla's words, "I was interviewing for a position in administration within the firm, and as my interview continued, Bill's excitement and enthusiasm was contagious as he spoke about the vision for the firm – a vision which included a Director of Learning & Training! While this new position was dependent upon the growth of the firm, he felt that within five years, learning and training would be essential for the continued success of the company. Four years later, Bill's vision became a reality. I anxiously changed roles to the challenging position."

Bill had a vision, and when he found the right person, he got out of the way. Today, Darla is implementing initiatives like core competencies, technical training assessments, train the trainer programs and a new employee orientation program, just to name a few.

#### **Inside Secret #2 – It is *not* About CPE!**

Many professionals who hire a Learning Professional make the mistake of believing it is all about the CPE. If you want to have a truly successful effort from this position, nothing could be further from the truth.

Just like a professional CPA is not just an "income tax preparer," the Learning Professional is far more than simply a record keeper for CPE. These professionals are highly trained to assist in developing curriculum, assessing training needs and providing the ladders that will increase production in the firm, IF they are given the chance to use their wisdom and knowledge.

At McKonly & Asbury LLP in Camp Hill, Penn., Cindy Thatcher is hard at work implementing programs that range from administrative office procedures and work flow to accounting software training. However, she does not escape CPE duties altogether; she implemented a tracking system for the firm called REQwired ([www.reqwired.com](http://www.reqwired.com)) that helps make the necessary task of CPE tracking a much easier system than it ever has been in the past.

#### **Inside Secret #3 – The Firm Walks the Walk**

In firms that are transforming their culture from an improving firm to a winning firm, there are seven distinct characteristics:

1. The managing partner plays the role of head teacher.
2. There is a disciplined environment.
3. There is an expectation that the firm will collect information/wisdom.
4. There is a passion for distributing knowledge.
5. Everyone in the firm continually gets smarter.
6. Everyone in the firm teaches.
7. Everyone in the firm learns.

These characteristics are not just hanging on a wall in someone's office; they are seen everyday by every member of the team because the firm "lives" what they believe!

At the Sacramento, Calif. firm of SJ Gallina & Co., LLP, Denise Rhyne is indeed "walking the walk" along with the ownership group and all the managers in the firm. When there is training, everyone attends. The firm realizes that "supporting the initiatives with action" is far more effective than simply "supporting the initiatives with words." Denise has been busy in the firm working on learning and staff development, a formal scheduling system, formal performance review process, a summer "learning academy," and a professionals' professional development/career-pathing plan, all of which would be impossible without the physical support of the leaders within the firm.

### **Inside Secret #4 – The Professional Trainer Needs Training, Too!**

Just like Professional CPAs need to continually learn and grow, so does the Learning Professional.

Firms with the "inside scoop" understand that these professionals need to be given the opportunity to continue their own professional learning and networking with their own peer group. The opportunities exist, but ensure they have an opportunity to not only increase their skills, but to see what others in our industry are doing as well. A great opportunity exists in February of each year at the Annual Learning Symposium hosted by Boomer Consulting, Inc.

Cari Ringwald of Adams, Brown, Beran & Ball, Chtd., in Hays, Kansas understands what her own personal development entails – and is supported by the firm's ownership. For the past two years, Cari has attended the Boomer Learning Symposium and become a leader within her peer group. Her first year with the firm, she made the trip to visit a peer firm in Atlanta, Ga., where she learned first hand what her responsibilities would include at a professional services firm. This year, she is returning the favor by being a regular on the quarterly conference calls and exchanging ideas that will help her new found friends.

### **Inside Secret #5 – Have a Little Fun!**

One of the attributes to a great Learning Professional is that he or she knows how to have fun. They are often seen as the person who will motivate and encourage others in the firm. When this person is holding a class, or holding a one-on-one meeting to discuss needs within a practice unit, the Learning Professional often must be a person that will find answers to the challenges within the firm. A part of that encouragement comes in the form of humor and fun!

For example, Linda Steele, director of Learning for Habif, Arogeti & Wynne, LLP, in Atlanta, Ga., took an art course from a local artist and one day brought one of her masterpieces to work. Soon, she had several in the firm showing interest in taking the classes as a way to "de-stress" and get away from

their typical hobbies outside the office.

Linda did not hesitate to contact her instructor, and soon, the firm was holding evening painting classes for anyone in the firm that wanted to join. Linda has a great time at the events and has seen many of her peers turn into "budding artists" along the way. The point: It's not always about technical skills – it's also about finding ways to inject a little fun in the work place.

Are you ready to take on the challenge of developing the Learning Professional position in your firm? By incorporating these five inside secrets into your plan of action, you will be well on your way to seeing bottom line results from this transformation position.

.....  
**Contact Sandra Wiley at**  
[sandra@boomer.com](mailto:sandra@boomer.com). ●

**“ One of the attributes to a great Learning Professional is that he or she knows how to have fun. They are often seen as the person who will motivate and encourage others in the firm. ”**

## INFOTECH UPDATE PROFILE

### Lisa Johnson, CPA.CITP, CISA, CISM

**Lisa Johnson, CPA.CITP, CISA, CISM, is chief financial officer for TWM Associates in Vienna, Va., a "system-engineering" corporation that blends traditional CPAs and Certified Information System Auditors (CISAs) with security engineers specializing in Information Security and Information Warfare and Secure Engineering. Lisa is a member of the AICPA's CITP Credential Committee and the Board of Examiners.**

*ITU: Tell us what you do for TWM Associates.*

**LJ:** I am responsible for a variety of risk assessment IT audits and reviews, Federal Information Security Management Act (FISMA) support, Presidential Decision Directive (PDD) support, certification and accreditation (C&A) reviews, and security documentation preparation and implementation.

I also handle the administration of all financial aspects of the business, including financing arrangements and coordination; budgeting, legal, audit, contractual, and tax matters; and all accounting and reporting aspects of financial information, including overhead rates, employee benefits, and the creation of all management controls.

I also support customers at the highest levels in developing and implementing doctrine and policies, providing leadership and guidance in the development, design and application of solutions coordinating with senior representatives within the customer organizations to address program goals, milestones, resources and risks. I apply expertise to common user information systems, as well as to dedicated special purpose systems requiring specialized security features and procedures. I have worked for more than 20 years in information security, audit and

computer audit in public accounting, telecommunications, *Fortune* 10 and government agency environments.

*ITU: How do you think your background as a CPA helps you perform this work, and how do your credentials and designations complement your skill set?*

**LJ:** As a CPA, I was fortunate to gain experience in a variety of environments, industries, computer environments, and was able to interact with a large number of personnel and personalities. This provides a rich background from which I can draw on the best practices seen, used and implemented, as well as ideas to work with going forward in envisioning new manners to provide insights and implement strong security and accounting practices.

This rich experience, complemented with the credentials and designations, opens more doors and opportunities than without them. Possessing internationally recognized certifications that are proven in the field to be certifications that are supported by education and knowledge demonstrates to potential customers, employers and colleagues that you as an individual who possesses a common understanding or basis from which to start in analyzing any situation or organization.

*ITU: Information Security Management was ranked as the #1 Top Technology Initiative for 2007. CPA technologists interpret this very differently. What does TWM offer in this arena?*

**LJ:** In the services TWM offers, we drill down into information security quite a bit deeper than most CPAs might be accustomed to in their own firms or companies. To us and our clients, information security covers all aspects of security engineering, including evaluating and/or



**Lisa Johnson,  
CPA.CITP, CISA, CISM**

helping to architect secure solutions with existing and/or new technologies. However, it also encompasses security documentation in support of Sarbanes-Oxley, FISMA or other regulatory requirements/regulations.

We also ensure security controls for systems and applications are documented in order to evidence that these controls were implemented and can be tested and evaluated. We create or update existing security policies to reflect compliance with new laws, regulations and new technologies, and perform security testing by designing and executing tests of security controls against established acceptable criteria for all components of an infrastructure or application.

Because of TWM's extensive experience in this area, we are able to provide effective, efficient designs and testing of controls for any type of infrastructure or technology. TWM has developed automated tools and procedures for conducting and/or establishing testing and compliance for existing systems and items to be considered for new systems.

*ITU: If you had to name one component in technology that most business owners ignore, what would it be?*

*Continued on page 10*

**LJ:** Implementation of controls, such as segregation of duties within the technology. In the end, an organization is trying to operate quickly, efficiently and at the lowest cost possible; as a result, most end up putting trust into their people instead of the technology.

**ITU:** *You obviously work outside the scope of most CPAs who consult in technology. What would your advice be to accounting professionals who want to get into this line of work?*

**LJ:** Understanding automated and manual aspects of controls and technology helps you become an even stronger auditor/finance/technology professional,

while providing the avenue to explore many aspects of the external and internal organizations that best prepare you for positions that infiltrate all aspects of the organizations.

I believe the key to self-fulfillment, advancement and marketability is to demonstrate the continued ability and capability to learn and adapt. This is evident in continuing the education process to strive to obtain advance degrees and certifications. Certifications succinctly demonstrate an individual's drive and ambition to continue moving forward and to continue learning; this is an intangible that is difficult to measure without obtaining certifications in one's chosen field of expertise. ●

**I believe the key to self-fulfillment, advancement and marketability is to demonstrate the continued ability and capability to learn and adapt.**

## E - B I T Z

**E-Bitz focuses on practical applications of various technologies to enhance a practice or business.**

### E-Bitz WITH SUSAN BRADLEY

#### Being a consumer of Web 2.0

I want you to be a consumer of Web 2.0. No, probably not the kind of consumer you are thinking of ... I want you to be the kind of consumer who looks at the product you want to buy before you consume it – the kind of consumer who evaluates what you are buying when buying something like a house. Get an inspection, hire the necessary consultants for expertise and do an onsite review before signing on the dotted line.

Before we get into exactly what I mean by being a consumer, let's define what Web 2.0 is. In September 2005, Tim O'Reilly defined the differences between Web 1.0 (better known as the dot.com era) and Web 2.0 (<http://oreillynet.com/pub/a/oreilly/tim/news/2005/09/30/what-is-Web-20.html>). In the article, the core tenant of Web 2.0 was that the Web was the platform upon which the applications were based, but the user still controlled the data.

On this year's list of the Top Technology Initiatives, Web-deployed applications was ranked at number 14 probably because of their availability just about everywhere you go. In the United States where there is a Starbucks on every corner, that Mocha Latte on every block is also the location of the high-speed access that gains you admittance to online, on-demand data. Or better yet, using an AT&T or Verizon wireless card or connection to your 3G cell phone that provides near DSL experience is your onramp to online applications.

Ok – you get the idea, but what else makes Web 2.0 a “version 2” edition? User content. User driven. From the big news about YouTube in late 2006 to the user driven ads for this year's Super Bowl, content built from the people who used these products has mushroomed in the last few years. From blogs to wikis to podcasts, it's the “You” that has revolutionized the Web.

However, with this online “mashup” of Web and content come some fundamental concerns that, as consumers, we need to be aware of in shopping for these Web applications. According to online expert Ben Tomhave, the basic premise is that privacy and security issues aren't fundamentally different now than before and, in fact, could be worse in the Web era.

This is where my home buying analogy comes into play. When you bought your house, you probably hired a realtor, a home inspector and someone who inspected for termites. Most likely you even did your own onsite review by turning on lights and visually checking the foundation. Perhaps you even had investigators climb into the attic or crawl under the house to ensure the structural integrity before you bought the house. After all, you were making an investment – a place that you were going to live in for many years.

Now look at that Web application, the one in which you want to store sensitive client data. It's a house, isn't it? It houses data, right? It's going to be an investment in your business future. Why don't you consider doing the same sort of visual inspection of the outward signs of that house and possibly consider a deeper investigation? How do you do this? It's actually simpler than you think.

Begin by asking our peers. Today, popular software tends to have people who love to talk about it. For example, you can go to online forums (some sponsored by the manufacturers) and ask for honest opinions of how the software performs, how it is supported, and how well the users like or dislike features. If the forum is for current users only, ask the vendor for temporary access to the site to ask questions of your fellow users.

Ask about the company's track record of updates and "beta" releases. If there's one drawback to the Web 2.0 era, it's that many vendors have kept a perpetual "beta" tag on their sites. This gives them the ability to blame upgrades and update hiccups on being in beta. For a production Web application, there should be scheduled downtimes that fit with your schedule. While the advantage of Web applications is that they do the upgrading and updating, and you don't, there can be issues nonetheless.

These days, while more and more vendors are supporting browsers ranging from Internet Explorer 6, 7, Firefox or Opera, there are some Web-based applications that have only enough resources to support one browser. Similarly, they may not be able to stay on top of security patches for that browser. Investigate their track record on being able to allow your systems to remain patched. Ensure you understand that if there is a browser-based security issue and you are not allowed to patch to maintain the functions of that Web application, you may need to investigate alternative mitigation techniques if your company won't accept the risks.

Ask if the company is required to obtain any data-handling certifications or inspections, and ask to see copies of those reports. For some Web sites, these certifications can be on the site themselves. At a minimum, read the privacy policies, in particular of Web sites that are based on an advertiser model that may share data with their partners. Ensure you understand that "CoolVendorSite" with the minor banner ads might also be sharing some information with their key advertisers. If there is sensitive data being handled, ensure that the privacy policy clearly states how the site handles the data both in transmission and in later storage, as well as who keeps rights to what data.

You also can take a network tool called a "sniffer" and look at the traffic between your computer and your vendor's servers to ensure that as the connection is made from your system to theirs, the data you want to keep protected and secure is indeed protected and secure. I recently had an experience where a Web-based application that I was using launched to an <http://> browser link rather than a <https://> that I was expecting. In their privacy policy, they

clearly stated that such transmissions were to be done at all time over a Secure Sockets Layer (hence the "s" in [https](https://), which stands for "secure) protocol. While some applications can wrap data and secure it over a non-encrypted transmission, it didn't appear from the statements in the privacy policy that this application was using any such unique techniques.

To ensure that the application was truly sending the data in an unencrypted manner, I had to get out my "Work clothes" and crawl under the foundation of the "house" to sniff the actual network traffic as it left my office to the Web application server. I used a network sniffer tool called Netmon 3.0 from Microsoft, but I could have also used Wireshark as well. You can get Netmon from Microsoft's connect site (more details at <http://blogs.technet.com/netmon/archive/2006/11/22/network-monitor-3-0-has-released.aspx> and Wireshark at [www.wireshark.org](http://www.wireshark.org)).

Once you have either tool downloaded, while using the Web-based application, capture the traffic going between your computer and their computer. In my tests, I was quite amazed to see a clients' sensitive data in plain sight in the network captures. The vendor

## AICPA Top Technologies #14

### Web Deployed Applications

Uses the Internet as a platform for deploying applications, and making data available to end users, in lieu of installing and maintaining applications and information on local machines. Also known as "On-Demand" or "Software as a Service," Web deployed applications may be corporately controlled and hosted, or hosted by 3rd party providers, such as an Application Service Provider (ASP). Web deployed applications dramatically reduce deployment and management costs and traditionally provide better data security, fault tolerance and greater convenience to end users.

*Continued on page 12*





was contacted and made the necessary corrections to the software. But, the lesson was learned: Don't assume that Web-based applications "traditionally provide better data security" versus desktop or server applications as a human coding error can be introduced at times.

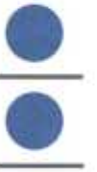
Last but not least, for larger implementations and reliance on Web applications, consider hiring a consultant to do a full inspection of the application, or ask if the vendor has a compliance report. For some firms that could mean a SAS 70 audit, VISA PCI compliance, ISO/COBIT or other compliance testing of their information technology.

Regardless whether you are "consuming" a million dollar Web application or merely the download from the latest "YouTube"

video, read the privacy policy on the Web and look at the user experience. If the Web pages that you think should have that padlock "on," showcasing the use of SSL and protecting you and your client's data, don't, it's time you became a "consumer" of Web 2.0 and a savvy shopper.

.....  
**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](mailto:sbradcpa@pacbell.net). Note that the opinions expressed here do not reflect an endorsement or recommendation from AICPA. ●**

**AICPA**



**IT Section**

AMERICAN INSTITUTE OF CERTIFIED  
 PUBLIC ACCOUNTANTS  
 INFORMATION TECHNOLOGY SECTION  
 201 PLAZA THREE, HARBORSIDE  
 FINANCIAL CENTER  
 JERSEY CITY, NJ 07311-3881

ADDRESS SERVICE REQUESTED

**ISO CERTIFIED**

PRSRST STD  
 U.S. POSTAGE  
 PAID  
 Permit No. 5165  
 RIVERDALE, MD