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## Data Files Index

**ACL Key Word Search Scripts Folder** – This folder hold all ACL scripts and data files to complete a key word search and word summarization. A version 10 and version 11 is provided for all user types.

**Arbutus Key Word Search Scripts Folder** – This folder hold all Arbutus procedure and data files to complete a key word search and word summarization.

**Key Words Survey 2015 Update** – This folder Includes the Excel file Textual Survey Word List 070115.xlsx which is an updated list of words as explained in the next section of this document and the Index worksheet within the Excel workbook.

**Excel Key Word Search Add In** – This folder includes the Phrase Search.xlsx Excel Macro which will search through a data table chosen by the user to identify all word matches and extract all matched items to a new sheet. A video explaining the use of this add-in can be found by [clicking here](#).

## Index of the Excel Workbook Textual Survey Word List

- **Words Phrases Surveyed** - In this worksheet, the results of the survey completed by AuditNet® in 2014 generated over 4,300 words or phrases which resulted in 2,153 unique fraud words. In this worksheet, in 2015, Steve Valance has reviewed and revised the type of categories for each word.
- **Words Phrases By Type Upd** - In this worksheet a pivot table of the summarized fraud word list was completed using the updated classification as completed in 2015 by Steve Valance.
- **Words Phrases Dutch Trans** – This worksheet is a translation to Dutch of the key words by Coney B.V., Amsterdam, the Netherlands (Phone +31 20 851 9700) and more specifically Joris Joppe - joris.joppe@conel.nl and Pieter de Kok - pieter.dekok@coney.nl. Some words could not be translated to Dutch while other words had multiple translations which were tracked based on the number of the key word (leftmost number in the list of key words in the worksheet).
- **Key Social Media Terms** – List of social media terms compiled by AuditNet®.
- **Spam Trigger Words** – List of spam trigger words compiled by AuditNet®.
- **Key Words Phrases Added** – List of additional key words as compiled by AuditNet®.
- **Terror List** - List of terror associated words compiled by AuditNet®.
- **Words Phrases and Users** - This worksheet contains all words provided from the survey by all survey participants. These words are cross-referenced to the survey respondent, date of the survey response, and the original Fraud classification (Type), for each word.
- **Words Per User** – This worksheet contains Statistics on how many words each survey participant provided.

- **Avg Words Per User** - This worksheet contains Statistics on average number of words provided by each survey participant.
- **Word Length Stats** – This worksheet provides statistics on the minimum, maximum, and average word length, of the 2,100+ fraud word list.

## Researcher Bios

### Jim Kaplan, CIA, CFE

Jim Kaplan, Founder and CEO of AuditNet® the global resource for auditors is an Internet for auditors pioneer. He has a MS in Accounting from the American University in Washington, D.C. He is a member of the Institute of Internal Auditors (IIA), the Association of Local Government Auditors and the Association of Certified Fraud Examiners. His recognition includes the 2007 recipient of the IIA's Bradford Cadmus Memorial Award and the 2005 Association of Local Government Auditors Lifetime Membership Award. Jim was a contributing editor for The Internal Auditor, the professional journal of the IIA. His column covered how auditors used computers and software. Jim wrote for the Internet Bulletin for CPA's and Internal Auditing Alert. He is the author of The Auditor's Guide to Internet Resources 2nd Edition, (IIA).

Jim developed an interest in digital communications for audit professionals in the early 1990's through the use of bulletin boards and online commercial information services. His conceptual model of AuditNet®, an online information network for auditors, and articles on digital resources for auditors raised audit awareness of using the Internet for audit productivity. As the founder and principal of AuditNet®, he developed an Internet Web site that links auditors with over 1,300 audit related resources and more than 2,000 audit templates. He pioneered the sharing of digital audit documentation that has been replicated by others in the profession. The AuditNet® Web site [www.auditnet.org](http://www.auditnet.org) is used by auditors at Fortune 500 companies, public and private companies, government agencies and organizations, in 221 countries on 6 continents searching for audit-related information. AuditNetis currently developing horizontal and vertical relationships to provide resources to accountants, auditors, financial and internal control specialists. Partnering with other subject matter experts he established the AuditNet® Training without Travel Institute offering Webinars for detecting and preventing fraud, audit software including ACL, IDEA, Excel for Auditors and IT Audit. Jim support audit use of technology and continues to seek innovative solutions for auditors using the latest technology tools.

As a writer, journalist, educator, lecturer and dedicated local government auditor, Jim has promoted and encouraged the use of technology and the Internet for audit productivity. Jim can be reached at [webmaster@auditnet.org](mailto:webmaster@auditnet.org).

Richard B. Lanza, CPA, CFE, CGMA

Please see Rich's full [curriculum vitae](#) (PDF format).

Rich helps companies identify their hidden financial assets, mostly using technology and referring them to specialists. He has over two decades of experience in audit technology and recovery auditing, becoming a leading authority in these areas. In addition to making most of the videos for AuditSoftwareVideos.com, Rich now spends much of his time building customized continuous monitoring solutions for companies that are self-sustaining through cost recoveries.

Rich started his writing in 1995 with the ACL Software Users Mailing List which later became AuditSoftwareVideos.com. He has authored or co-authored 19 publications and training courses in audit software and has over 75 articles for major audit and accounting publications. These written materials include Proactively Detecting Fraud Using Computer Assisted Audit Reports that he wrote as a research project for the Institute of Internal Auditors. This work led to him receiving the Outstanding Achievement in Business award from the Associated of Certified Fraud Examiners in 2003. He also just finished a practical publication of the cash recovery industry for John Wiley entitled Cost Recovery: Turning Your Accounts Payable Department into a Profit Center. Rich was also recently a contributing author to the IIA's Global Technology Audit Guide (GTAG) Fraud in an Automated World and ISACA's Data Analytics – A Practical Approach research whitepapers.

Prior to his current position at Cash Recovery Partners, LLC, he added value to Toys "R" Us by improving the efficiency, effectiveness, and cash flow of the accounts payable function. Rich also assisted in the planning and execution of the Sarbanes-Oxley project. Prior to Toys "R" Us, he headed the Program Management Office, reporting to the Chief Operating Officer at the American Institute of Certified Public Accountants, where he sewed a culture of project management into the fabric of the organization. On his last major project, Rich worked to coordinate various fraud-reduction initiatives to maximize their benefit for the AICPA and financial markets. His efforts were acknowledged in the recent audit standard, SAS99 "Consideration of Fraud in a Financial Statement Audit" for assisting with Appendix B – Anti-Fraud Program and Controls. Prior to joining the AICPA, Rich served as a Vice President-Audit Technology at AuditWatch where he was an ACL and IDEA trainer. He has also been an Internal Audit Manager for Lafarge and Disclosure and has served in the audit department at KPMG Peat Marwick. Rich received his undergraduate degree in public accounting from Pace University. He is a certified member of both the AICPA and ACFE.

[Stephen Valance, CPA, CISA, CGMA](#)

Stephen is an executive with global business experience in conducting financial, information systems, operational and regulatory audits, Sarbanes-Oxley 404 compliance, business process analysis and design, ERP system implementation, and fraud investigations reviews. Steve is experienced in global business development, starting Internal Audit Departments, and fostering joint ventures. Steve has worked in various companies ranging from \$300 Million (Family Controlled) Small Cap Businesses to \$20 Billion Multi-National Conglomerates, and has managed audit staff in Europe, Asia Pacific, & North / South America. Multi-industry experience. (Publishing, Pharmaceutical, Manufacturing, and Service Industries & Transaction Processing environments)

Proven ability to direct, manage, and lead teams during periods of change and drive organizational efficiencies through effective planning, coaching, and administration. Proven strong communication skills with the ability to work with all levels of the organization are keys to success.

Steve's has over 20 years' of extensive experience in data analytics and data mining to detect fraud, conduct cost recovery initiatives domestically and internationally, provide litigation support services, and realize operational efficiencies to improve productivity while reducing costs. Steve was a contributing author on Data Analytics White Paper sponsored by ISACA: Data Analytics – A Practical Approach.

[Coney B.V., Amsterdam](#)

Coney B.V., Amsterdam, the Netherlands (phone +31 20 851 9700) assisted in translating the key word survey to Dutch –with contacts myself and Pieter de Kok. Joris Joppe <joris.joppe@coney.nl>