Dr. Larry Rittenberg, PhD, CPA and CIA, was the Ernst & Young Professor of Accounting & Information Systems at the University of Wisconsin until his retirement from that position in August 2011. Dr. Rittenberg has an extensive record of service to a variety of academic and professional organizations, including the Institute of Internal Auditors, where he was president of the IIA’s Research Foundation. He is also a former member of the executive committee of the American Accounting Association. On January 1, 2005, he became the chairman of the Committee of Sponsoring Organizations of the Treadway Commission, more commonly known as COSO. COSO is a voluntary private-sector organization, established in the United States, dedicated to providing thought leadership to executive management and governance entities on critical aspects of organizational governance, business ethics, internal control, enterprise risk management, fraud, and financial reporting. The COSO framework is employed by both management and external auditors in carrying out the risk assessments required by the Securities and Exchange Commission and the Public Company Accounting Oversight Board.