

## **To Protect and To Serve: Issues for XBRL in the Cloud**

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### **ABSTRACT**

You know the famous police department motto, "To Protect and To Serve"; creators and users of - and others that touch - XBRL need to know that they can trust and access XBRL and related information inhabiting "the Cloud" or even within the walls of their own systems. This session will include:

- To Protect: information about current approaches, discussions and developments related to instance document authenticity and integrity issues, including a discussion on how XML security can help stem the tide of auditor identify theft and lay a foundation for auditor expression of opinion (or lack thereof) on filings, and
- To Serve: SQL, XQuery and other means of accessing XBRL information
- How creation, consumption and assurance can benefit from these technologies