



2009 Fraud One Day Seminar "BACK TO BASICS"

Place: Kovens
 Conference Center
 3000 NE 151st St
 North Miami, FL 33181

Date:
 December 7, 2009

Time:
 8:00 am - 5:00 pm

South Florida Chapter of the ACFE

With the advent of recent multi million dollar fraud schemes and new threats on the horizon, we are going "back to basics". Learn the core principles of fraud prevention & investigation taught by leading practitioners in this one day seminar. 8 CPE Credits for ACFE. CLE/CPE*

Program:

8:00 – 8:30	Registration and Continental Breakfast
8:30 – 8:40	Welcome: President So.FL Chapter ACFE
8:40 – 9:35	Planning & Conducting an Internal Investigation - Eduardo Palmer, Esq.
9:35 – 10:35	Finding Fraud in Your Continuous Audit Efforts and SOX 404 Processes - Clifford F. Zoller, VP Audit Services, Ryder
10:35 – 11:00	Coffee Break & Networking
11:00 – 12:00	Information Technology & Forensic Accounting – Robert D. Moody, JD, CISA, CISM, Forensic Data Services - Partner
12:00 – 1:00	Lunch Buffet
1:00 – 1:50	Managing the Risk of Financial Statement Fraud in the Conversion to IFRS – Fernando Cancino, CIA, CFE, Amicorp
1:50 – 3:00	The Psychology of Lying - Dr. Abbey Strauss, Board Certified Psychiatrist, Author "Malingery—Stealing the Truth"
3:00 – 3:15	Coffee Break
3:15 – 4:10	Role of the Forensic Accountant in State and Federal Receiverships – Maria Yip, CPA, CFE, Yip Associates
4:10 – 5:00	Supply Chain Fraud – Norman Katz, CFE, Katzscan, Inc.

R.S.V.P.:

Register & Pay ONLINE
 At www.southfloridaacfe.org
 By November 27, 2010

Fees:

\$100.00 Chapter Members
 \$125.00 Non Members
 \$75.00 Students w/valid ID
 \$150.00 At the door/if available

Others:

Free Parking
 Coffee Breaks , Snacks & Lunch
 Included. *CPE Credits:
 8 CLE Credits (pending approval)
 8 CPE ACFE Credits
 7 CPE FL CPA Credits (pending approval)



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Speakers & Topics
Fraud Seminar - December 7, 2009

Abbey Strauss, M.D., M.S.W.,

BIO

Abbey Strauss, M.D., M.S.W., is a board certified psychiatrist as well as a licensed social worker with extensive experience in forensic psychiatry. Dr. Strauss is a frequent expert witness in the courts and has authored of over fifty publications including a recent book on the psychology of lying, "*Malingery - Stealing the Truth*".

Dr. Strauss is in private practice in Boca Raton, Florida and he has been a host and producer of numerous radio shows including Voices for Health, "The Expert's Speak" and Public Service Announcements on mental health topics.

Dr. Strauss has been President of the Palm Beach Psychiatric Society since 2005 and he is the recipient of numerous awards including: "Distinguished Fellow" of the American Psychiatric Association, "Exemplary Psychiatrist Award" from the National Alliance for the Mentally Ill, and "Real Hero's Award, Medical Group" by the American Red Cross for his work during Hurricane Katrina.

The Psychology of Lying

Presented by Abbey Strauss, M.D., M.S.W.

Dr. Strauss' session focuses on the psychology of lying. Applying examples from his recently published book, "*Malingery-Stealing the Truth*", Dr. Strauss will discuss how the study of the psychology of lying can be applied to fraud examination in alleged white collar crimes.

Dr. Strauss will provide insights on forensic psychiatry gained from his extensive experience as an expert witness in high profile criminal cases and on how forensic psychiatry can be applied to understand the potential motivation for financial fraud.

Fernando Cancino, CIA, CFE

BIO

Fernando Cancino is the current President of the Miami-Ft. Lauderdale chapter of the Association of Certified Fraud Examiner (ACFE). Mr. Cancino is a Certified Internal Auditor (CIA) and a Certified Fraud Examiner (CFE). Mr. Cancino holds a Bachelor of Business Administration degree in International Finance & Marketing, from the University of Miami School of Business. Mr. Cancino holds language certifications from University of Florence (Italy) and the University of Heidelberg (Germany).

Mr. Cancino has 20 years of international business experience working as an international specialist in outsourcing, management consulting, risk management, forensic accounting, internal/external audit, regulatory compliance, and financial investigations in North America, Latin America, and Europe.

Mr. Cancino has directed numerous off-shore engagements including risk assessments, internal investigations, complex insurance claims reviews, and litigation consulting engagements. He has provided services to a variety of private and public entities including ING Bank, DirecTV, General Motors, and British Petroleum.

Moreover Mr. Cancino has helped create and implement fraud-related internal controls and policies and procedures for organizations in the U.S., Latin America and Europe relative to outsourced operations and he has advised clients on compliance with Sarbanes-Oxley, the BSA/USA PATRIOT Act, and the Foreign Corrupt Practices Act.

Mr. Cancino held finance and management positions with American Express and Kedrion Biopharmaceuticals. Currently, he advises companies on managing the conversion to the new International Financial Reporting Standards (IFRS) and outsourcing risk.

In addition to being a national member of the Association of Certified Fraud Examiners (ACFE) and President of the South Florida Association of Certified Fraud Examiners (ACFE), Mr. Cancino is a member of the Institute of Internal Auditors (IIA). Fernando Cancino has published articles in a number of professional/trade journals including the Internal Auditor magazine and he has addressed professional groups including the Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiners (ACFE).

A talented linguist, Mr. Cancino is fluent in English, Spanish and Italian and he is conversational in German and Dutch.

Managing Risk of Financial Statement Fraud in the Conversion to IFRS
Presented by Fernando Cancino, CIA, CFE

Mr. Cancino will focus his presentation on the issue of conversion of financial statements from U.S. Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS).

This session will focus on identifying the risks for fraud and the potential types of fraud schemes likely to be perpetrated in the conversion to IFRS.

In an April 2009 statement, the American Institute of Certified Public Accountants (AICPA) supported the conversion to IFRS. The Securities and Exchange Commission (SEC) has also issued a timeline for complying with the new rules. These pronouncements articulate that the conversion from U.S. GAAP to IFRS will take place.

Conversion to IFRS is, in effect, a mandated management override of accounting policies and the internal controls over financial reporting which poses a significant risk of financial statement fraud and misstatement. Additionally, the conversion from rules based accounting standards to judgment based accounting standards heightens the likelihood of financial statement fraud.

To address the potential for financial statement fraud risk, the Treadway Commission's Committee of Sponsoring Organizations (COSO) fraud risk mitigation program will be discussed as a mitigating strategy. Mr. Cancino will address the following specific issues related to conversion to the IFRS:

- the timeline and key milestones to be met in the conversion from US GAAP to IFRS, including who will need to convert;
- identification of financial statement risk and why it exists and the types of fraud schemes likely to emerge;
- application of fraud risk assessment and a COSO-based financial statement fraud risk management program;
- integrating Sarbanes Oxley Act (SOX) compliance programs into the conversion process;
- integration of enterprise risk programs with the IFRS conversion process

Norman Katz, CFE, CFS

BIO

Norman Katz is a Certified Fraud Examiner, a Certified Fraud Specialist and a Florida Licensed Private Investigator. Mr. Katz graduated from the University of Florida with a Bachelor of Science in Business Administration majoring in computer information systems. Additionally, Mr. Katz holds a Certification in Corporate Governance from Tulane University College of Law.

After an 11-year career spanning roles as a Programmer, Business Systems Analyst and Information Technology Manager, Mr. Katz founded his own company, Katzscan, in January 1996. Katzscan is focused on guiding client companies to improved business operations by utilizing supply chain technologies, such as Enterprise Resource Planning systems, auto-identification programs, and Electronic Data Interchange, all of which can be employed to detect and reduce business-related fraud.

Supply Chain Fraud

Presented by Norman Katz, CFE, CFS

Mr. Katz will discuss fraud in the supply chain. The session will define and expand upon the concept of the supply chain to include a business' internal & external operations. Mr. Katz will highlight a vast array of frauds and collusions that can exist at each link in the supply chain.

This session focuses on how fraud can be detected and reduced utilizing proven technologies, such as automatic identification (i.e. barcode label scanning) and Electronic Data Interchange (EDI) in concert with an Enterprise Resource Planning (ERP) system.

This session will emphasize and explore:

- how enterprises face risk of supply chain fraud both domestically and internationally;
- how collusion can emanate internally, externally, or through a combination of both;
- the ramifications of supply chain frauds to the organization's financial bottom line and to its relationships with consumers, customers, competitors, and suppliers.

Robert D. Moody, JD, CISA, CISM

BIO

Robert D. Moody is a Certified Information Systems Auditor (CISA), a Certified Information Security Manager (CISM) and he is certified in Computer Forensics by the University of Oregon. Robert Moody is the founder of Forensic Data Services, Inc. He is experienced in the areas of information systems auditing, technology security, and computer forensics.

Mr. Moody has provided assistance to a wide range of plaintiff and defense attorneys, businesses and governmental agencies for almost twenty years. He has served as an expert witness in both state and federal courts and is experienced in cases involving: bank frauds; Ponzi schemes ; computer hacking; corporate embezzlement; destruction of evidence; electronic discovery; money laundering; SOX compliance; trade secret and software theft. In addition to serving as an expert witness on business related issues, Mr. Moody has also served as an expert witness in child pornography cases.

Mr. Moody has lectured for the American Bar Association, federal judges, law firms, CPA firms, and state law enforcement agencies on the topics of data integrity and controls, information security, HIPAA and computer forensics. He has authored and co-authored several articles. He was an Adjunct Professor at Northwestern University teaching a course on Digital Investigations since 2006.

Mr. Moody's affiliations include: the Information Systems Audit Control Association (ISACA), the Miami Electronic Crimes Taskforce, and the High Tech Crime Investigation Association.

He holds a Bachelor in Science degree from Nova Southeastern University and earned a Juris Doctorate degree from St. Thomas University School of Law.

Publications:

- *Electronic discovery - 21 Century Roadmap*, Georgia Defense Lawyers Association Periodical, May 2006.
- *Firms Face Forensic Challenge*, South Florida Business Journal, May 2006.
- *Electronic discovery: A Smart Five-Step Approach*, South Florida Legal Guide, November 2006.
- *What Every Business Needs to Know about Evidence Preservation and Electronic Discovery Issues*, September 2007
- *Electronic discovery: A Smart Five-Step Approach*, South Florida Legal Guide, Reprinted for General Distribution 2007.
- *Discovery Requests: Knowing when and how to proceed can save thousands and the case*, SmartBusiness, May 2008.



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Obtaining Electronic Evidence
By Robert D. Moody, JD, CISA, CISM

Mr. Moody will discuss obtaining electronic evidence when investigating allegations of fraud.

The session will cover:

- planning the forensic IT investigation;
- how to properly acquire computer data to be admissible as evidence;
- the importance of maintaining a credible record proving the chain of custody;
- understanding the types of data that can yield valuable evidence;
- nuances of the many document management systems in use today.

Mr. Moody will also share examples from his extensive experience of how creative fraudsters try to hide and manipulate electronic data and the types of evidence that can be obtained to prove such activities.

Eduardo Palmer, Esquire

BIO

Mr. Palmer practices with the firm of Eduardo Palmer P.A., which is based in Miami (Coral Gables), Florida. Mr. Palmer has been a litigator for over 20 years and has had an exciting career working in both the private and public sectors. His practice areas include complex commercial litigation, international litigation and arbitration, and white collar criminal defense. In a day and age where many litigators have little trial experience, Mr. Palmer has had over 25 jury trials in federal and state court and has argued various times before the United States Court of Appeals for the Eleventh Judicial Circuit and before several Florida District Courts of Appeals. Additionally, because he has practiced civil and criminal law at a sophisticated level since the outset of his career, he is able to offer his clients the unique perspective of a lawyer who can analyze the civil and criminal law implications of his client's business problems.

His litigation experience includes class actions, securities fraud, large multi-district litigation matters, civil RICO, breach of contract, fraud, intellectual property claims, appeals, money laundering, FCPA, forfeiture, tax and bank fraud, and other matters. He has also conducted numerous internal investigations for public companies and provided compliance training for public companies in the U.S. and abroad, and has represented clients in connection with Congressional investigations and international extradition proceedings.

Mr. Palmer also has an avid interest in international law. He has extensive experience handling international litigation and arbitration matters. As the former Chair of the International Litigation and Arbitration Group at Steel Hector & Davis LLP, Mr. Palmer was responsible for overseeing the international litigation and arbitration practice in the firm's offices throughout Latin America. He is fluent in Spanish and has conducted international arbitrations in Spanish. He has served as counsel for parties in international arbitration disputes and as an arbitrator in such proceedings. He is often asked to speak at international arbitration conferences in the U.S., Latin America, and Europe.

Mr. Palmer is AV rated by Martindale Hubbell and is listed in Florida Trend's "Legal Elite" under the area of international litigation and is listed as a "Top Lawyer" in the South Florida Legal Guide. He is also listed in "Best Lawyers in America" under the areas of commercial litigation and alternative dispute resolution. While he was in public service, Mr. Palmer received the Director's Award for Superior Performance as an Assistant United States Attorney, which is presented by the Attorney General of the United States of America.

PLANNING AND CONDUCTING AN INTERNAL INVESTIGATION

Presented by Eduardo Palmer, Esquire

Mr. Palmer's session focuses on all stages of planning and conducting an internal investigation. Below is an outline of his presentation:

- I. **Planning the Internal Investigation.**
 - A. Clearly Define Scope of Engagement.
 - B. Determine Whether Client Needs to Make any Public or Private Disclosures Concerning Issues Under Investigation.
 - C. Establish Investigative Structure and Protocols With Client.
 - D. Information Management and Control.
 - E. Assembling the Investigative Team.

- II. **Conducting the Internal Investigation.**
 - A. Methodology.
 - B. Coordination with Company Management.
 - C. Gathering and Organizing Electronic Information and Documents.
 - D. Conducting Interviews.
 - E. Reporting the Results of the Investigation to Management.

Maria M. Yip, CPA, CFE, CIRA, CFF

BIO

Maria M. Yip is a certified public accountant (CPA), a certified fraud examiner (CFE), a certified insolvency and restructuring advisor (CIRA) and she is also certified in financial forensics (CFF).

With more than 15 years experience with international accounting firms, including partner-in-charge of Grant Thornton's Florida forensic accounting practice, she recently founded YIP ASSOCIATES. The firm provides forensic accounting and litigation support services to attorneys, bankruptcy trustees, liquidating trustees, court-appointed receivers, and state and federal Governmental agencies in complex matters involving economic damages, white collar crime, fraud, and embezzlement in the United States, Latin America and the Caribbean.

Ms. Yip has provided services to counsel for both publicly and privately-held companies, counsel for audit committees and to governmental agencies including the Securities and Exchange Commission, Commodities Futures Trading Commission, Federal Trade Commission, and the State of Florida Department of Insurance and Rehabilitation.

Ms. Yip has served as an expert witness in Federal Bankruptcy court, Federal and State court and international litigation and arbitration matters. She also has experience as a bankruptcy trustee, custodian and examiner. Her bilingual (Spanish/English) skills permit her to effectively review documents and conduct interviews in domestic and international investigations.

Ms. Yip holds a Bachelor of Accounting degree from Florida International University and is on FIU's Accounting Advisory Board. She is the current Miami Chapter President of Association of Latino Professionals in Finance and Accounting (ALPFA) and is a former president of the South Florida Chapter of the Association for Certified Fraud Examiners.

Ms. Yip is a member of the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), the Association of Certified Fraud Examiners (ACFE), and the Association of Insolvency and Restructuring Advisors (AIRA).

Role of the Forensic Accountant in State and Federal Receiverships
Presented by Maria M. Yip, CPA, CFE, CIRA, CFF

Maria Yip's session focuses on the role of the forensic accountant in state and federal receiverships.

She will discuss critical issues related to receiverships including:

- the definition and roles of a receiver;
- various circumstances and situations when a receiver may be appointed;
- the powers a receiver can invoke during his/her appointment;
- operations of a business in receivership;
- how forensic accountants help receivers identify, marshal, secure and liquidate assets;
- the forensic accountant's role in working with attorneys to identify and pursue causes of action and the calculation of losses;
- the claims and distributions processes.



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Mr. Clifford F. Zoller, CFE, CFSA

BIO

Clifford F. Zoller is a certified fraud examiner (CFE) and a certified financial services auditor (CFSA). He holds the position of Vice President, Audit Services at Ryder System, Inc.

Mr. Zoller has over 25 years auditing experience. He is responsible for financial reporting to Ryder's audit committee and for the company's Sarbanes-Oxley testing and its continuous auditing program which conducts forensic, financial and operational audits.

Mr. Zoller held a similar position in the retail industry with The Sports Authority and in the beverage sales and manufacturing industry at National Beverage Corp.

Mr. Zoller holds a Bachelor of Science in accounting from the University of Delaware and earned an MBA from Lincoln University.

He currently serves on the accounting advisory board at Florida International University, the board of directors of the Girl Scouts of Southeast Florida and the board of directors of Junior Achievement of Miami.

Finding Fraud in Your Continuous Audit Efforts and SOX 404 Processes
Presented by Clifford F. Zoller, CFE, CFSA

Mr. Zoller's presentation focuses on the identification of fraud in continuous audit efforts and SOX 404 processes. Mr. Zoller will elaborate on procedures for identifying financial fraud based upon enhanced Sarbanes-Oxley 404 testing and Continuous Audit procedures.

Mr. Zoller will explain how Internal Audit departments can incorporate value-added procedures into standard audit programs which ameliorate the identification of potential fraud indicators.

Real life examples will be given to explain how to expand testing and how these procedures have been used to successfully uncover frauds that may have otherwise not been detected.

The audience will take away a new perspective on how creative audit procedures can be incorporated into standard operational, financial and compliance audit programs to enhance the detection of financial fraud.