

28TH ANNUAL ACFE GLOBAL FRAUD CONFERENCE

JUNE 18-23, 2017 / NASHVILLE / MUSIC CITY CENTER



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Ikechi Nwazue, CFE, MBA, MAFM

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COMPANIES WORLDWIDE LOSE AN ESTIMATED 5% OF REVENUE TO OCCUPATIONAL FRAUD EACH YEAR, according to ACFE's 2016 *Report to the Nations*. Armed with the right knowledge, resources and connections, you can play a crucial role in protecting your company or clients against this threat. Attend the *28th Annual ACFE Global Fraud Conference* in Nashville, June 18-23, and walk away with new insights, skills and tools for your fight against fraud.

**SAVE
\$200!**

THROUGH
April 5*

*See page 29 for details.

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PRESIDENT'S MESSAGE

WE ARE EXCITED TO WELCOME YOU,

along with more than 3,000 of your colleagues from around the world, to our *28th Annual ACFE Global Fraud Conference* in Nashville, June 18-23, 2017. The theme, "Where Heroes Unite," celebrates all the hard work each of you do to combat fraud. Every step you take to fight fraud through prevention, detection and examination helps save people and organizations from becoming victims.

At this conference, you will hear from heroes such as Andrew Jennings, the investigative journalist who was the first to investigate and write about corruption within FIFA, and Eric Ben-Artzi, a whistleblower who exposed fraud at Deutsche Bank and refused a multimillion-dollar reward from the SEC, arguing that the shareholders were the true victims.

We are proud to offer you 13 parallel tracks and more than 70 concurrent sessions featuring the latest in anti-fraud education. Expert-led presentations and interactive panel discussions will delve into topics ranging from ethics on the job to using data analytics tools to detect fraud. The *ACFE Global Fraud Conference* offers you the chance to hone the skills that place you at the top of your profession and gives you numerous ways to expand your professional network.

This conference is a unique place where you can come together with your fellow fraud fighters from all over the world and discuss the latest trends and challenges you face. This community of anti-fraud professionals, along with the top-notch education offered, is what truly sets the *ACFE Global Fraud Conference* apart from other events. I am excited to share this experience with you, and I hope that you stop and say "hello" if you see me during the conference.

I look forward to seeing you in Nashville.



James D. Ratley, CFE

President,
Association of Certified Fraud Examiners



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Exhibitors



Please visit FraudConference.com for an updated list of exhibitors.

SUNDAY, JUNE 18

1:00-5:00 p.m.

Pre-Conference Sessions

CPE CREDIT: 4

Cyber Intelligence and Social Media Surveillance Investigations



Keith Elliott
Vice President,
Operations & Business
Development,
Reed Research Limited

Social media sites such as Facebook, YouTube, Twitter, Instagram and Pinterest represent approximately one-fifth of all internet traffic. Explore how to search and best capture these digital mediums for investigative purposes, while exploring current trends and the newest resources. Learn about OSINT, and how to access and preserve online evidence legally.

You Will Learn How To:

- Identify current social media trends and resources
- Explore geotagging and mapping using interactive sessions to see the available metadata
- Acquire online resources that can be used to maximize your investigation

Fraud Risk Management and COSO: What You Need to Know



Vincent M. Walden,
CFE, CPA, CITP
Partner,
Fraud Investigation and
Dispute Services, EY

According to the ACFE and COSO's recent *Fraud Risk Management Guide*, risk assessments are only one component of an effective fraud risk management program. Discover how to benchmark your fraud risk program against this new guidance, what key questions you should be asking, and how leading data analytics innovations can play an important role in mitigating risks and improving efficiencies.

You Will Learn How To:

- Benchmark your fraud risk program
- Integrate leading data analytics techniques across the entire fraud risk management process
- Evaluate emerging fraud risks and disruptive technologies

Prevention and Detection of Purchasing, Procurement and Contract Fraud



Tom Caulfield,
CFE, CIG, CIGI
Co-Founder,
Procurement Integrity
Consulting Services,
LLC

The rise in contract management and the outsourcing of goods and services has created an increased risk of fraud, which can occur at any stage of the contracting and procurement process. This Pre-Conference session will introduce you to the risks in specific procurement processes, along with best practices for preventing, detecting and reviewing allegations of contract and procurement fraud.

You Will Learn How To:

- Recognize risk within specific types of procurements
- Reduce the risk with sound prevention and detection techniques
- Develop a work-plan to respond to suspected procurement fraud

Networking

Women's Networking Reception | 5:30-7:00 p.m.

Join fellow women in the anti-fraud industry to network, ask questions and share ideas in a relaxed setting. Registration is complimentary and the event will be capped at 100 attendees. Email Mandy Moody at MMoody@ACFE.com to register.

New Member and First-Time Attendee Reception | 6:00-6:45 p.m.

New ACFE members and first-time attendees are invited to attend a special networking event before the Welcome Reception. Join us to network with your peers and meet ACFE leaders and staff, regents and local chapter officers, all of whom will share insights on how to get the most out of membership and your conference experience.

Welcome Reception | 7:00-9:00 p.m.

Join us in the Exhibit Hall as the ACFE hosts a Welcome Reception for conference attendees. This is the perfect opportunity to enjoy refreshments and light hors d'oeuvres, while meeting vendors and getting a sneak peek at the latest, most up-to-date anti-fraud services and products available.

MONDAY, JUNE 19



8:30-9:45 a.m.

Opening General Session

Keynote Speaker Jennifer Shasky Calvery
Global Head, Financial Crime Threat Mitigation, HSBC
Former Director, FinCEN

Jennifer Shasky Calvery leads Financial Crime Threat Mitigation, which protects the bank from financial crime risk by harnessing intelligence, advanced analytics, technology, investigations and public-private partnerships, at HSBC. Prior to joining HSBC in 2016, Calvery served as the Director of the Financial Crimes Enforcement Network (FinCEN). As Director, she oversaw FinCEN's work to protect the U.S. financial system from money laundering and other forms of illicit financial activity and to advance U.S. national security interests. Previously, Calvery worked at the Department of Justice (DOJ) where she ultimately served as the Chief of the Asset Forfeiture and Money Laundering Section.



11:40 a.m.-1:20 p.m.

Working Lunch

Keynote Speaker Andrew Jennings
Investigative Journalist, First to Uncover Corruption in FIFA

Andrew Jennings has been chasing bad men around the world for more than three decades. The 1980s were spent investigating the curious relationship between London's top gangster and the city's top detective. Next he went digging into the Sicilian Mafia — and filming nose-to-nose with the Mob in Palermo. Jennings is most known for his investigative reporting uncovering corruption within FIFA and has authored two books on the subject, *FOUL!* and *The Dirty Game: Uncovering the Scandal at FIFA*. He was the only reporter in the world banned from former FIFA president Sepp Blatter's press conferences.

TUESDAY, JUNE 20



8:30-9:45 a.m.

General Session

Keynote Speaker Eugene Soltes

Author of *Why They Do It: Inside the Mind of the White-Collar Criminal*, Jakurski Family Associate Professor of Business Administration, Harvard Business School

Professor Eugene Soltes' research focuses on how individuals and organizations confront and overcome challenging situations. His work on corporate misconduct and fraud culminated in the book *Why They Do It: Inside the Mind of the White-Collar Criminal*, an exploration of why often wealthy and successful executives engage in deception. The investigation draws on more than seven years of interaction with nearly 50 of the most high-profile former executives responsible for the most significant corporate crimes, including Bernie Madoff, Dennis Kozlowski, Samuel Waksal and Andrew Fastow.



Special Guest Speaker Eric Ben-Artzi

Whistleblower, Deutsche Bank

While working as a quantitative analyst at Deutsche Bank, Eric Ben-Artzi refused to participate in the cover-up of massive credit-related losses from the 2008 financial crisis. He reported the fraud internally and to regulators around the world, including the U.S. Securities and Exchange Commission (SEC). The SEC fined Deutsche Bank's shareholders \$55 million as a result of the violations, but Ben-Artzi refused to receive a portion of the fine as a whistleblower award, arguing that the shareholders were the true victims. He currently works for a financial technology startup where he develops risk analytics.



11:40 a.m.-1:20 p.m.

Working Lunch

Keynote Speaker Eric O'Neill

Cyber Security Strategist, Founding Partner, The Georgetown Group LLC

Eric O'Neill is an attorney, security consultant and professional public speaker. In 2001, he helped capture the most notorious spy in U.S. history: Robert Hanssen, a 25-year veteran of the FBI. The remarkable true events of his life are the inspiration behind the critically-acclaimed dramatic thriller about the greatest security breach in U.S. history, *Breach*.

TUESDAY, JUNE 20



5:00-6:00 p.m.

Attendee Networking Reception

Don't miss this opportunity to build your professional and social circle in a relaxed setting. This year's Attendee Networking Reception will take place immediately following the day's educational sessions and is complimentary for all registered attendees. Additional opportunities to connect are available throughout the conference during networking breaks, on the mobile app and at industry tables in general sessions.

WEDNESDAY, JUNE 21



11:40 a.m.-12:20 p.m.

Closing Session Special Guest Speaker James Scalzo Convicted Fraudster*

Former commercial loan officer James Scalzo wrote more than one million dollars in fraudulent loans while working at two different financial institutions. He pled guilty to bank fraud and money laundering scheme in January 2013; he was sentenced to 35 months in prison and three years supervised release.

*The ACFE does not compensate convicted fraudsters.

THURSDAY-FRIDAY, JUNE 22-23

8:30 a.m.-4:55 p.m.

Post-Conference Sessions

CPE CREDIT: 16

Auditing/Investigating Fraud Seminar



Janet McHard, CFE, CPA, CFF
President,
McHard Accounting
Consulting, LLC



Liseli Pennings, CFE
Training Director, ACFE

This Post-Conference workshop is structured as a series of general lectures and specific breakout sessions developed to get the respective disciplines up to speed in fraud examination. Once a fraud is detected or predication established, the next step is the careful planning and execution of the investigation. Not all frauds are created equal and knowing what to do, what skillsets to bring to bear and how to conduct the process from the beginning to ensure a successful conclusion to a fraud examination is not always learned on the job. Develop and sharpen your existing skills and techniques necessary for effective fraud detection and investigation. Learn the anti-fraud concepts necessary for auditors and investigators, as well as tips, techniques and perspectives on a variety of industry-specific issues.

You Will Learn How To:

- Obtain information from public records
- Identify the direct responsibilities of accounting and auditing for detecting and deterring fraud
- Use analytical techniques as they relate to fraud examination
- Conduct interviews including steps in the admission-seeking interview
- Use the internet as an investigative tool during fraud examinations
- Prepare reports on a fraud examination

Using Data Analytics to Detect Fraud



Jeremy Clopton, CFE,
CPA, ACDA, CIDA
Director, BKD, LLP

According to the ACFE's 2016 *Report to the Nations*, proactive data monitoring and analysis are among the most effective anti-fraud controls. Organizations which undertake proactive data analysis techniques experience frauds that are 54% less costly and 50% shorter than organizations that do not monitor and analyze data for signs of fraud.

Using Data Analytics to Detect Fraud will introduce you to the basic techniques of uncovering fraud through data analysis. Taking a software-independent approach, this 2-day course provides numerous data analytics tests that can be used to detect various fraud schemes. You will also discover how to examine and interpret the results of those tests to identify the red flags of fraud.

You Will Learn How To:

- Implement the full data analytics process from determining which data to acquire to evaluating the results
- Apply numerous fundamental, advanced and non-traditional data analysis techniques
- Analyze non-numeric data, such as text and timelines, for signs of fraud
- Identify anomalies and recognize common red flags of fraud that appear in the data

Money Laundering Schemes: Identifying and Investigating



Bret Hood, CFE
Director, 21st Century
Learning & Consulting
Retired Supervisory
Special Agent, Federal
Bureau of Investiga-
tions

Money laundering is a common element in many fraud, corruption and terrorist-financing cases, and has an economic impact on most businesses and government entities. As technology's accessibility and ease of use increases, so does the number of ways a fraudster can conceal his ill-gotten gains.

This Post-Conference session will teach you how to recognize both traditional and emerging methods of laundering assets, including new payment technologies. You will also learn the tools and techniques you need to conduct a successful money laundering investigation.

You Will Learn How To:

- Evaluate the goals of a money launderer at each stage of the laundering process
- Identify traditional laundering schemes, as well as schemes involving emerging payment methods
- Implement procedures to detect money laundering and identify red flags
- Report the results of the investigation and recommend corrective measures

JOIN FORCES WITH THE ACFE CAREER CONNECTION

Regardless of where you are in your career, the ACFE Career Connection has resources to support your professional life. Take the next step in your current role or start on the path of an entirely new career through informative presentations, private coaching and more.

For the 11th consecutive year, the ACFE Career Connection is ready to help you explore new and exciting career strategies.

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*Additional fees may apply.

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Main Conference Sessions

CPE CREDIT: 20

2A/7A Counterfeit Goods: Money Laundering in Plain Sight

Monday, 10:15-11:30 a.m.
Tuesday, 10:15-11:30 a.m.

LEVEL: ADVANCED



Michael Schidlow,
CFE, CAMS
SVP, Head of FCC and
Emerging Risk Audit De-
velopment, HSBC Bank

Counterfeit goods are an emerging risk to financial institutions that may miss the potential predicate crimes involved in their manufacture, distribution and sale. These crimes can include money laundering, bribery, extortion, fraud and potential sanctions violations. This session will cover the risks inherent with counterfeit goods, and discuss the nexus between counterfeit goods and organized crime groups, terrorist actors and sanctioned entities.

You Will Learn How To:

- Recognize risks related to trade-based money laundering, human trafficking, financial crime and sanctions violations
- Leverage or enhance existing internal anti-money laundering and sanctions compliance controls
- Develop new countermeasures to detect and report potential predicate offenses

4A The World of the Whistleblower: Things Are Starting to Change

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE



Sandy Boucher, CFE
Senior Investigator,
Grant Thornton LLP

As whistleblowers are becoming accepted as an invaluable resource, organizations must learn who whistleblowers are and why they make their reports. They must also learn how to foster and empower people to speak up and come forward. Learn how potential whistleblowers think and act, how effective whistleblower systems are designed and developed, and how to harness whistleblower knowledge to fight fraud.

You Will Learn How To:

- Identify common myths about whistleblowers and who they really are
- Understand the multiple benefits of an effective whistleblower system
- Help your clients understand and harness the power of the whistleblower

5A Fraud and Abuse in the Current Health Care Environment

Monday, 3:35-4:50 p.m.

LEVEL: OVERVIEW



Christopher Deery, CFE
Director, Corporate and
Financial Investigations,
Independence Blue
Cross

The current volatile environment has created many challenges for the health insurance industry, as well as creating multiple opportunities for fraudsters. Using case studies, this session will explore common schemes including third-party payments of premiums, patient steering, broker recruitment and pharmacy schemes, while examining how the current state of the Affordable Care Act is exacerbating some of these issues.

You Will Learn How To:

- Apply an understanding of fraud and abuse schemes to trends currently affecting insurers
- Explain insurers' rights in identifying and acting on fraud and abuse
- Deter fraud within insurers' plans

9A/12A The Changing Face of Financial Reporting Fraud

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED



Gerard Zack, CFE, CPA,
CIA, CCEP
Managing Director,
BDO USA LLP

Times have changed and revenue recognition is no longer the only significant risk in the financial reporting fraud area. New risks have emerged in recent years, such as the proliferation of non-GAAP performance metrics, non-financial statement disclosures and even more complex financial statement schemes. This session will explore these emerging global risks by studying examples and explaining how to detect these schemes.

You Will Learn How To:

- Understand where financial reporting risks have expanded and become more complex
- Explain how non-GAAP performance measures can increase the risk of fraud
- Detect complex financial reporting and disclosure frauds

10A Educator Panel: How to Incorporate Data Analytics into Fraud Examination Courses

Tuesday, 3:35-4:50 p.m.

LEVEL: OVERVIEW



Moderator: Patricia Johnson, CFE, CPA,
Assistant Professor,
Canisius College

Big data, data analytics, data visualization — how do these fit with a fraud examination course? What tools are available and used in practice? Where do educators find data and exercises to incorporate into their courses? Hear this panel of educators share their experiences and tips on how to add this important topic to your course.

You Will Learn How To:

- Obtain tools available to educators for use in data analytics and visualization
- Provide sources of data for analysis in the classroom

11A Combating Insider Threats

Wednesday, 8:30-9:45 a.m.

LEVEL: INTERMEDIATE



David Pollino, CFE
Deputy Chief Security
Officer, SVP
Bank of the West

Occupational fraud costs organizations billions of dollars each year in addition to the potential loss of data and productivity. Without effective controls and monitoring, these internal fraud schemes can go undetected, as employees typically operate in familiar workplace environments. This session will highlight the anatomy of employee theft and discuss how proactive monitoring and reporting techniques can mitigate the risk.

You Will Learn How To:

- Identify the types of occupational fraud schemes
- Implement an effective monitoring program
- Mitigate risk related to occupational fraud

2B/7B Bad Accounting or Criminal Act: The Challenge of Proving Intent

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: ADVANCED



Janet McHard,
CFE, CPA, CFF
Founding Partner,
McHard Accounting
Consulting

Intent is the element that differentiates bad accounting from criminal fraud. This interactive session will examine the legal elements of fraud, including the types of evidence that prove intent, then look at actual case documents to show how intent can be proved through circumstantial evidence. The focus will be to provide tools to assess intent for a better chance of being pursued by prosecutors.

You Will Learn How To:

- Understand how intent shapes fraud examinations
- Create a toolkit of possible test work that can aid in showing intent
- Explain the importance of non-financial documentation in proving intent

4B Construction Fraud Around the World: Cases, Causes and Controls

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE



Denise Cicchella,
CFE, CIA, CCA, FLMI
CEO, Auspicium

Construction unfortunately comes with an inherent risk of fraud at any level of the process, from the decision to move forward with a project through to the completion. This session will explore the risk at all phases and identify tools you can use to prevent, detect and investigate construction fraud.

You Will Learn How To:

- Identify the fraud risk at each phase of construction
- Enact controls to prevent and detect fraud
- Obtain and build a risk assessment to help design audits to detect fraud

5B Trade Business-to-Business Fraud Mitigation

Monday, 3:35-4:50 p.m.

LEVEL: ADVANCED



Robert Beckett, CFE
Senior Director Global
Content – High Risk
& Fraud Unit,
Dun & Bradstreet

Trade business-to-business (B2B) fraud mitigation is both urgent and material from a financial impact standpoint. It is not victimless and it is often hidden, untracked and under-reported. This session will outline the types and trends in B2B fraud in the U.S. It will explore the methods fraudsters use and what tools, including open sources, data analytics and technology, you can deploy.

You Will Learn How To:

- Identify likely malfeasant third parties
- Prevent or detect fraud in your portfolio of both your existing customers or vendors
- Recognize the hidden costs of poor data quality

9B/12B Investigating Cash Skimming Cases

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED



Tiffany Couch,
CFE, CPA, CFF
Owner,
Acuity Forensics

Cash skimming cases are difficult to find and even more difficult to prove. This session will discuss cases involving thefts from concession stands, nonprofits, physician practices and others whose cash skimming cases were put on the back burner. The session will use actual fact patterns, documents and analysis to show how to take a “there’s not enough evidence” case to a “gavel down, case closed” engagement.

You Will Learn How To:

- Recognize the nuances of cash skimming schemes
- Profile the importance of analytics in proving your cases
- Identify alternative evidence sources for cash skimming cases

10B FinCEN Tools Used By Law Enforcement

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Jay Bienkowski, J.D.
Senior Vice President,
Citibank

Law enforcement in the U.S. has a number of resources available for accessing data to help in the recovery of stolen funds. This session will explore how Section 314(a) of the U.S. Patriot Act and Egmont are used by the FBI, FinCEN and international Financial Intelligence Units. This session will also explore how the FBI uses the BSAR Alert program and BSA keyword searches to identify relevant Bank Secrecy Act intelligence.

You Will Learn How To:

- Determine the value of 314(a) to follow and identify illicit funds
- Define the value of Egmont
- Describe the ways the FBI is using technology to ensure case agents receive relevant BSA intelligence

11B Expense Report Fraud: A Threat to Organizations, an Opportunity for Fraud Examiners

Wednesday, 8:30-9:45 a.m.

LEVEL: INTERMEDIATE



John Tonsick, CFE, CPA
Deputy General Auditor,
Metropolitan Water,
District of Southern
California

The ACFE's 2016 *Report to the Nations* identified expense report fraud as the third most common type of asset misappropriation, and it often represents an opportunity to discover more serious and damaging fraud schemes. This session will discuss how you can use expense report examinations as a powerful tool in the fight against fraud, one that often yields surprising results.

You Will Learn How To:

- Identify and investigate expense report fraud
- Recognize signs of something greater than expense report fraud
- Help your client or organization minimize risk

2C/7C Interviewing the Corporate Fraudster

Monday, 10:15-11:30 a.m.
 Tuesday, 10:15-11:30 a.m.
 LEVEL: INTERMEDIATE



Jonathan Davison
 CEO,
 Forensic Interview
 Solutions

Effective interviewing requires you to take into account the psychological process of how people think, act, react and interact in any given situation based on social, behavioral and cognitive processes. The investigative interview can provide an understanding of what motivates the fraudster. This session will provide ethical solutions for the investigative interviewing of corporate fraudsters by exploring strategy and tactics.

You Will Learn How To:

- Identify opportunity, motivational and rationalization factors of fraud offenders
- Apply strategic and tactical use of evidence during interviews
- Appreciate the business benefit of an applied strategic interview structure

4C Maintaining and Protecting Electronic Evidence in Fraud Examinations

Monday, 1:50-3:05 p.m.
 LEVEL: INTERMEDIATE



Robert DeCicco, EnCE
 Managing Director,
 Berkeley Research
 Group

Traditional investigative teams need to be able to communicate and collaborate with technology teams when information is passed between the work streams. This session will use real-world case studies to illustrate how critical factors may have been missed without collaboration. It will also discuss the data cube where electronic correspondence and transactions corroborate with physical locations and actions.

You Will Learn How To:

- Conduct a complete investigation and safely state "no stone left unturned"
- Report confidently to audit teams, regulators, law enforcement and/or boards
- Build a data cube for use as a demonstrative to counsel, client or juries

5C Using Social Media for Investigation Purposes

Monday, 3:35-4:50 p.m.
 LEVEL: INTERMEDIATE



Diana Ngo
 Associate Director,
 Blackpeak

Social media can provide crucial information on connections, wealth, and the jurisdictional footprint of individuals and companies alike. As the social media landscape evolves, the line between what is permissible and what is not begins to blur, discouraging many investigators from using such tools. This session will explore the techniques of social media research, and discuss the pros and cons of these platforms and the ethics surrounding privacy.

You Will Learn How To:

- Determine which social media to use in which country
- Use Facebook, Instagram, WeChat and other social media platforms to gather information
- Explain the ways social media platforms are regulated and how they are evolving

9C/12C The Compliance-Gaining Interview: Plant in the Spring and Harvest in the Fall

Tuesday, 1:50-3:05 p.m.
 Wednesday, 10:05-11:20 a.m.
 LEVEL: ADVANCED



Don Rabon, CFE
 President,
 Successful Interviewing
 Techniques

Of the three major elements of an interview — questioning, detecting deception and gaining compliance — the third is the most challenging and problematic. Ensuring that the interviewee's mindset is receptive to receiving the message is paramount to procuring a successful interviewing outcome. This session will examine ways that you can enhance the interviewee's receptivity to the compliance-gaining theme.

You Will Learn How To:

- Understand the criticality of developing the interviewee's receptivity prior to the implementation of a compliance-gaining message
- Identify options for developing positive receptivity
- Apply the macro-topic/micro-topic/macro-topic format to the compliance-gaining interview

10C Investigator Panel: When to Approach Law Enforcement and Prosecution

Tuesday, 3:35-4:50 p.m.
 LEVEL: OVERVIEW



Moderator:
Leah Lane, CFE
 Director of Global
 Investigations,
 Texas Instruments

You have a fraud you need to investigate and will most likely bring for prosecution. When should you approach law enforcement or a prosecutor? What do you do? Hear this panel of professionals discuss various options and recommendations on how best to proceed with your case to achieve your goals.

You Will Learn How To:

- Understand the complexities in the timing of reporting fraud to the authorities
- Differentiate between responsibilities of management, external consultants and law enforcement
- Make informed decisions about the closing processes of a fraud examination

11C Collaborating with State Attorneys General in Fraud Investigations

Wednesday, 8:30-9:45 a.m.
 LEVEL: INTERMEDIATE



Alice Martin, J.D., CFE, HC, CHPC
 Chief Deputy Attorney
 General, State of
 Alabama – Office of the
 Attorney General

Investigations by state attorney general offices are often based on violations of Deceptive Trade Practices Acts. This session will present an actual case study involving a company that used deceptive practices to create an unfair pricing advantage. You will see how falsified documents impacted settlement negotiations and learn what a state attorney general's office will want to see from your investigation to get involved.

You Will Learn How To:

- Present a fraud/deceptive trade practice case to a state attorney general's office and get their attention
- Organize large document cases so they are manageable
- Deliver a compelling pre-litigation settlement presentation to company leadership

2D/7D Advanced Online Investigations

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: ADVANCED



Cynthia Hetherington, CFE
President,
Hetherington Group

Due diligence in fraud investigations requires intense concentration, intelligence and the right tools. This interactive session will identify and demonstrate free online resources that break through traditional search roadblocks. Popular social networking tools such as Facebook Live, Instagram and Twitter are covered, but the session will go much deeper into the vast resources available for researching personal information.

You Will Learn How To:

- Access content believed to be private in social media
- Monitor live content and communication on social networks
- View multiple historic satellite images and street views of any location

4D Shell Companies, Corrupt Practices and How to Uncover Them

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE



Lisa Duke, CFE, CPA, MAFF
Supervisory Forensic Accountant, U.S. Department of Justice

Shell companies are used for many reasons, both legal and illegal. They act as the intermediaries, while the real owners remain hard to trace. As such, they are an ideal mechanism for concealing identity and aiding fraudulent transactions to appear legitimate. This session will break down what constitutes a shell company and provide tools to identify when shells are being used for illegal purposes.

You Will Learn How To:

- Define "shell companies" and explain how they are relevant for fraudulent acts
- Identify the ways people abuse shell companies for fraud
- List legitimate reasons to set up shell companies

5D Social Engineering Threats and the Art of Manipulation

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Peter Warmka, CFE, CPP
Director of Business Intelligence, Strategic Risk Management, LLC

Human factors are by far the most exploited link in enterprise security plans. The majority of systems are designed to create walls that do not protect against personnel who are already inside. Social engineering is the tool most effectively used by adversaries to exploit this vulnerability. This session will identify threat actors and social engineering techniques used to effectively manipulate insiders.

You Will Learn How To:

- Recognize threat actors and their motivations
- Explain the most commonly deployed social engineering techniques and why they are successful
- Describe how an insider can serve as the main accomplice to threat actors

9D/12D Ransomware, Business Email Compromise, Dark Forums and You

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: INTERMEDIATE



Bill Hardin, CFE, CPA, CFF
Vice President,
Charles River Associates

Tax fraud, identity theft, ransomware, cyber espionage, hacking and other issues are becoming the norm for employees, businesses, organizations and governments. Cybersecurity is the No. 1 risk for businesses today. Using case examples, this session will talk through how all types of organizations are under attack, ways to limit the disruption and provide risk management tips from a data management perspective.

You Will Learn How To:

- Identify prevalent risks leading to data events
- Apply a high-level approach to assessing threats to your organization and taking appropriate action
- Define the steps that can be taken to address the threat and limit impact

10D Health Care Compliance: Your Organization at Risk Under the False Claims Act

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Jacqueline Blionk, CFE, CHC, RHIA, CMRS
Associate Professor,
Saddleback College



Jerri Rowe, RHIA
Senior Online Adjunct Instructor, Ultimate Medical Academy

Effective health care compliance plans and policies help organizations stay safe from many risks. In this session, a compliance expert will discuss the requirements for health care compliance plans and how adherence to these elements might have prevented the largest False Claims Act case in Arizona from ever happening. The session will also discuss how using the OIG Work Plan as a blueprint, along with the organization's compliance plan, identifies the missing puzzle pieces that mitigate risk to your organization.

You Will Learn How To:

- List the seven elements of health care compliance plans
- Describe what makes a compliance plan effective
- Explain the ways the OIG Work Plan ties into the organization's compliance outlook for the year

11D Untraceable Links: Technologies Used by Fraudsters to Hide Their Tracks

Wednesday, 8:30-9:45 a.m.

LEVEL: ADVANCED



Walter Manning, CFE
President,
Investigations MD

New mobile apps, underground networks and crypto-phones are appearing daily. More sophisticated technologies, such as mesh networks, allow mobile devices to use public Wi-Fi to communicate without a cellular network or the internet. Anonymous and encrypted email services are under development to evade government surveillance. Learn how these new capabilities allow fraudsters to hide their tracks.

You Will Learn How To:

- Define mesh networks
- Recognize the ways underground networks provide untraceable email
- Identify encrypted email services and how they work

2E/7E Anti-Money Laundering Controls and Risks

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: INTERMEDIATE



Robert Rudloff, CFE, CIA, CRMA
Senior Vice President,
Internal Audit, MGM
Resorts International

Anti-money laundering programs are no longer limited to banks and financial institutions. Organizations of all types and sizes that deal in large amounts of cash need to have a new understanding of not only who their customers are, but where their funds come from. This session will discuss the key elements of an effective anti-money laundering program.

You Will Learn How To:

- Describe increased demands on business to better understand your customers and the sources of funds
- Identify the ways seemingly innocent behaviors could signal attempts to launder proceeds
- Find out where FinCEN and the IRS are placing their focus in the battle against money laundering

4E Designing Fraud Detection Audit Procedures for Procurement, Payroll and Point-of-Sale

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE



Rodrigo Macias, CFE
Director, Risk Advisory &
Fraud Prevention,
MGO CPA's & Advisors

Procurement, payroll and point-of-sale transactions are highly susceptible to fraud and abuse as they require human input to function. Operations invest significant dollars to streamline processes, and rely on system controls and internal audits to ensure proper segregation of duties. This session will discuss major key internal controls to prevent and detect fraud in all three areas.

You Will Learn How To:

- Implement analytical key ratio metrics as part of your current internal audit procedures or fraud detection analysis
- Perform a fraud prevention spot check of current operations
- Develop preventive and detective fraud procedures

5E Auditing Third-Party Business Partners for Fraud and Corruption Across the Globe

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Natasha Williams, CFE, CIA
Global Compliance
Manager,
Bio-Rad Laboratories

An increasing number of anti-fraud and anti-corruption laws across the globe require organizations not only to control fraud and corruption internally, but also to monitor the conduct of their business partners. This session will focus on establishing a viable audit program for auditing and managing third-party risk on a global basis, and establishing controls to detect and mitigate third-party fraud and corruption risks.

You Will Learn How To:

- Assess your company's risk appetite when dealing with a multitude of third-party business partners across the globe
- Gain access to books and records information to be able to perform credible audits globally
- Maintain an ongoing partnership with a focus on continuous monitoring techniques

9E/12E The Auditor's Responsibility to Detect Fraud

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED



Ralph Summerford, CFE, CPA, CFF, CIRA
President,
Forensic Strategic
Solutions, LLC

Much confusion exists about where the responsibility to detect fraud lies. This session will discuss the authoritative standards and non-authoritative guidance that applies to auditors in the world of fraud. It will also explore cases where an auditor was sued for the failure to detect fraud, and the devastating consequences of massive frauds that the auditor should, or should not, have discovered.

You Will Learn How To:

- Understand the requirements of the auditor's authoritative guidance and rules
- Determine where fraud detection responsibilities exist under a code of professional conduct
- Describe how a court or trier of fact views the responsibility of the auditor

10E Moving the Needle: Fighting Fraud from the Inside Through Audit

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Mary Breslin, CFE, CIA
President,
Empower Audit Training
and Consulting

As an internal auditor, you know the processes, the systems, the people and culture, the incentive programs and the opportunities. You are already in the organization and looking, but to find fraud, you must know what to look for. This session will provide specific steps you can immediately incorporate into your audit programs to start detecting existing fraud in your organization.

You Will Learn How To:

- Perform fraud risk assessments effectively
- Embed specific tests and methods to identifying red flags of fraud into audit programs
- Analyze and evaluate internal incentive programs that could lead to fraud

11E Audit Panel: Recruiting Anti-Fraud Skillsets into the Audit Function

Wednesday, 8:30-9:45 a.m.

LEVEL: OVERVIEW



**Moderator:
Tom McClellan, CFE, CPA, CGMA**
Director,
Compliance Assurance,
General Motors

With the increasing responsibility of auditors to detect fraud, is a new set of anti-fraud skills necessary in addition to the traditional audit skillsets? What might these be? Hear this panel of audit professionals discuss the tools they bring to bear to aid in the fight against fraud and the skills they feel are necessary with new hires.

You Will Learn How To:

- Identify the basic anti-fraud skills audit shops are looking for in their new hires
- Describe the ways auditors are developing the anti-fraud skills they find necessary
- Assist in the hiring process for new auditors

2F/7F Effectively Communicating Complex Data

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: INTERMEDIATE



Jeremy Clopton, CFE,
CPA, ACDA, CIDA
Director, Big Data &
Analytics, Digital
Forensics, BKD, LLP

When investigations leverage data analytics, which many do, figuring out how to communicate those results is a challenge for many fraud examiners. With the various audiences that need the results, it is important the communication be delivered effectively. Through the use of examples and guides, this session will equip you with the skills you need to communicate data.

You Will Learn How To:

- Assess an audience and determine what types of data communication are most effective
- Incorporate key design elements that lead to effective data communication
- Supplement traditional report writing with data to enhance clarity and drive meaning

4F Hadoop and Big Data: An Investigator's Perspective

Monday, 1:50-3:05 p.m.

LEVEL: BASIC



Joe Sremack, CFE
Director, Berkeley
Research Group

Gain a firm understanding of what big data systems are and how they store and process data. This session will offer practical instruction on how Hadoop, the leading big data solution, stores data and operates, and provide instruction on the tools and techniques for investigators to use for the extraction and analysis of big data solutions.

You Will Learn How To:

- Define big data
- Describe how Hadoop is structured
- Identify relevant data within a big data system
- Analyze and extract information from big data

5F Using a Risk-Based Approach to Combat Fraud with Data Analytics

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Linda Miller, MPP
Director,
Grant Thornton, LLP



Paul Seckar
Senior Manager,
Advisory Services,
Grant Thornton

Before thinking about how big data and sophisticated tools can help fight fraud, organizations should first perform a fraud risk assessment to determine which risks are best mitigated by which analytic technique. This session will explore the interrelationship between data analytics and fraud risk assessment, and discuss the importance of understanding fraud risks as a starting point.

You Will Learn How To:

- Adopt leading practices for conducting a fraud risk assessment
- Use a fraud risk assessment as basis for investing in fraud analytics solutions
- Avoid the pitfalls of various analytics techniques to combat fraud

9F/12F Upgrading Your Fraud Management Program with Targeted Data Analytics

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: INTERMEDIATE



Vincent Walden, CFE,
CPA, CITP
Partner, Fraud Investigation and Dispute
Services, EY

Mandatory employee compliance training can be viewed as burdensome or ineffective. This session will look at how investigative, internal audit and compliance professionals are taking their fraud monitoring controls and analytical procedures outside of their department and into the hands of the high-risk employee, before the fraud can occur.

You Will Learn How To:

- Identify the components of an effective fraud risk management program
- Raise your ethics and compliance program from "once-a-year" to a "top-of-mind," relevant part of an employee's daily activities
- Use analytics, particularly cognitive computing and machine learning, to help target risks

10F Transitioning from Reactive to Proactive Data Analytics in the Federal Environment

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Kathy Rutledge,
CFE, CPA
Investigative Liaison,
Fraud Identification
Center, U.S. Department
of Justice

Emerging cyber risks have increased the urgency to identify fraudulent patterns at their initial stages. With advanced data analytics, terabytes of data may now be processed within minutes. Investigators and auditors can focus on evaluating the evidence and improve decision speeds. In this session, you will discover the value that new, sophisticated data analytics can deliver in the fight against cybercrime, insider trading, health care fraud and intellectual property theft.

You Will Learn How To:

- Conduct streamlined investigations and optimize resources
- Uncover hidden correlations and patterns of fraud that might not have been identified
- Expose complex communications through powerful visualizations

11F Data Science Tools to Find Relationships and Red Flags in Unstructured Data

Wednesday, 8:30-9:45 a.m.

LEVEL: ADVANCED



Paul Starrett, Esq.,
CFE, EnCE, LLM
CEO / Founder,
Starrett Consulting, Inc.

In an investigation, fraud examiners are most interested in summarizing data to look for useful correlations and relationships and to identify red flags that require further review. Unstructured data makes this seem unattainable. Learn how data science tools can provide powerful and efficient results. This session will examine the synergy between open-source tools in information retrieval, natural-language processing and graph databases.

You Will Learn How To:

- Identify and apply useful tools to summarize and correlate data
- Hone in on outliers that require top priority
- Leverage open-source tools for cost-conscious, interactive solutions

2G/7G Building a Cyber Incident Response Plan

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: INTERMEDIATE



Jack Healey, CFE,
CPA/CFF
CEO, Bear Hill
Advisory Group

It is not a matter of if your organization will have a cybersecurity incident, but when. In this session, you will build the outline needed to create a cyber incident response plan for your organization. This session will be a hands-on learning experience and will help you return to your office with a road map and understanding of how to create a cyber response and communications plan.

You Will Learn How To:

- Define a cyber incident response plan
- Develop a cyber escalation matrix
- Describe how IT security, cyber incident response and cyber activation teams work

4G Bitcoin: Forensic News?

Monday, 1:50-3:05 p.m.

LEVEL: ADVANCED



Peter Temminck,
CFE, RFA
Investigator,
NN Group N.V.

As alternative currencies such as Bitcoin grow in popularity, so do the opportunities for new types of fraud. This session will explore whether these new frauds also require new methods of investigation by comparing the Mt. Gox Bitcoin exchange fraud case with common investigation methods. This session will also discuss other publications and research that provide insight into the investigation methods used.

You Will Learn How To:

- Adopt effective investigative methods for new types of fraud
- Compare current situations with theoretical models
- Understand the way Bitcoin works and how anonymity is not always guaranteed in the Bitcoin world

5G The Invisible Fraudster: Why Cybersecurity Professionals Need Fraud Examiners

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Charles Shugg
Brig. General, U.S. Air
Force (Retired), Partner
and COO, Sylint Group

Traditional cybersecurity defenses rely on identifying potential threats by comparing their network traffic to known malicious files or defined signatures that are attempting to exploit known system or network vulnerabilities. Unfortunately, the threat has evolved to focus on human vulnerabilities as well. This session will address the cybersecurity professional's worst threat scenario and explore how fraud examiners can help thwart this tactic.

You Will Learn How To:

- Determine abnormal cyber activity behavior
- Play a role in the next level of cybersecurity
- Influence cybersecurity risk measures decisions made by senior management and board of directors

9G/12G Grand Theft Data: Beyond the Data Breach

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED



Cary Moore, CFE, CISSP
Associate Partner,
IBM

Well organized and with little fear of capture, the new cybercriminal is no longer the teenager squatting in his parent's basement. Cybercriminal cartels have emerged with coordinated capabilities to take down companies and even industries. This session will reveal the tools cybercriminals use to find victims, exploit weaknesses and leverage the Dark Web for anonymity. It will also review several notable data breaches.

You Will Learn How To:

- Find leads to investigate cybercrimes and intellectual property theft
- Identify if you, your customers or your organization have been compromised
- Protect your identity

10G Examining the Link Between Corruption and Cybercrime

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Jason Jordaan, CFE,
CFCE, MCSFS, GCFE
Principal Forensic
Scientist, DFIRLABS

Corruption and cybercrime are endemic in modern society in isolation. However, when combined, they become devastating and enable organized cybercriminals to compromise even the most secure targets. As a fraud examiner, you need to be aware of how these new attack vectors work. Using a comprehensive case study, this session will explore this combination of crimes so that you can better protect against and respond to them.

You Will Learn How To:

- Explain corruption as a form of social engineering
- Describe the ways cybercrime groups identify targets for corruption
- Investigate corruption-facilitated cybercrime

11G The \$12,000,000 Pizza: Investigating the Complex World of Virtual Currencies

Wednesday, 8:30-9:45 a.m.

LEVEL: INTERMEDIATE

Eric Burns, CPA
Special Agent,
Federal Bureau of Investigations

Emerging virtual currencies present significant challenges to combating fraud. Fraudsters are attracted to virtual currencies because of the anonymity they provide, whether it is to launder money, purchase illegal paraphernalia or engage in high-yield investment program scams. This session will walk through the investigation of a Bitcoin-denominated Ponzi scheme, resulting in the first-ever federal criminal securities fraud charges involving a Bitcoin scheme.

You Will Learn How To:

- Define virtual currencies and their current uses
- Understand treatment of virtual currencies by market regulators and U.S. courts
- Recognize challenges to enforcement efforts and risk areas presented by virtual currencies
- Use best practices and overcome challenges during a virtual currency investigation

2H/7H Conducting a Contract Fraud and Abuse Risk Examination

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: ADVANCED



Tom Caulfield,
CFE, CIG, CIGI
Chief Operating Officer,
Procurement Integrity
Consulting Services

The most significant threats to achieving or maintaining contract integrity come from the abundant fraud and abuse schemes targeting today's contracts and the myriad of ways each of those schemes can be performed. This session will walk you through the five major steps to identify the unique and specific degree of fraud and abuse risk in your organization's contracting processes so you can build effective mitigation approaches.

You Will Learn How To:

- Structure an enterprise-wide contract risk examination
- Take the five steps to designing a contract fraud/abuse risk examination
- Describe contract integrity controls
- Identify the critical element of an organizational commitment to procurement integrity



Sheryl Steckler,
CIG, CIGI
President,
Procurement Integrity
Consulting Services

4H Measurement of Fraud Risks and Reporting of Fraud Metrics

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE



Dalit Stern, CFE, CPA
Director of Enterprise
Fraud Risk Management,
TIAA Financial Services

Effective oversight of fraud risks requires establishing a fraud risk appetite statement that includes specific and quantitative fraud risk measurements and identifies parties that are responsible for maintaining them. This session will provide insight into the practical challenges associated with setting up fraud KRIs and meaningful reporting of fraud incidents in environments that are rich with transactional data.

You Will Learn How To:

- Weigh the pros and cons of setting up a specific fraud risk appetite statement
- Provide insight into adequate developing and reporting of fraud KRIs
- Identify the challenges associated with fraud incidents reporting

5H Integrating Fraud Examiners into Third-Party Risk Governance

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Emily Irving, CFE,
CTPRP, CAMS, CCS
AVP-Manager of Vendor
Risk & Oversight,
Wellington Management

Taking a "trust, but verify" approach to third-party oversight can help reduce fraud loss and minimize the likelihood of entering into business with unethical companies. This session will discuss the third-party risk management life cycle with a focus on on-boarding new vendors and where a fraud examiner can add value during this process.

You Will Learn How To:

- Determine where the third-party risk life cycle fits in a company's three levels of defense
- Identify potential fraud in your third-party ecosystem
- Integrate fraud awareness throughout the third-party risk management process

9H/12H The ACFE and COSO: The Past, Present and Future of Fraud Risk Management

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: INTERMEDIATE



Dave Cotton,
CFE, CPA, CGFM
Chairman,
Cotton & Company LLP

In September 2016, the ACFE and COSO jointly issued the latest, cutting-edge guidance on managing fraud risk. The new *Fraud Risk Management Guide* establishes best practices encompassing five key principles for governing, assessing, preventing/detecting, investigating and monitoring fraud risk. This session will explain the overall process of developing these standards and highlight the key tools developed by the ACFE to support this product.

You Will Learn How To:

- Conduct a detailed fraud risk assessment
- See how data analytics support risk assessment as well as prevention, detection and investigation efforts
- Assess strengths of existing fraud risk management against best practices

10H Are You Liable? An Examination of Personal Liability for Compliance Professionals

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Geoff Winkler,
CFE, CIRA
Director, Fraud &
Forensics Practice
Leader, Bates Group

Compliance professionals have been found personally liable by regulators for corporate wrongdoing, leading to fines, loss of employment and even imprisonment for those individuals. This session will help compliance, management and legal professionals understand the potential for personal liability and what steps they can take to better protect themselves.

You Will Learn How To:

- Explain the personal liability associated with being a compliance professional
- Recognize the impact that this liability has on the industry
- Determine what steps can be taken to limit personal liability

11H Global Expectations for Addressing Fraud Risk and the Investigative Process

Wednesday, 8:30-9:45 a.m.

LEVEL: INTERMEDIATE



Waheed Alkahtani,
CFE, CCEP-I
Senior Auditor,
Saudi Aramco

The development of a fraud risk management (FRM) program is a proactive approach to protect your corporation, promote compliance and encourage transparency in the workplace. This session will provide the key elements and strategic approach undertaken by Saudi Aramco in the implementation of a risk-based anti-fraud program that reflects the company's global presence and is based on recommendations from the IIA, ACFE, AICPA and SCCE.

You Will Learn How To:

- Define the essential elements for building an effective anti-fraud program
- Identify systems to detect fraud and irregularity
- Recognize the three stages of FRM which include planning, deployment and administration

2I/7I Why No One Calls: Top Factors Leading to Hotline Distrust

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: INTERMEDIATE



Ryan Hubbs, CFE, CIA, CCEP, CCSA
Global Internal Audit Manager – Data Analytics, Schlumberger

For some organizations, low hotline reporting volumes and no reported incidents of fraud are considered hallmarks of a successful program. On the contrary, these metrics may be indicators that employees don't trust the hotline reporting program. This interactive session will explore why trusted hotline programs are a must, identify where hotline reporting programs typically fail, and discuss where organizations can make improvements.

You Will Learn How To:

- Explain the importance of trust in the operation and implementation of an organization's hotline reporting program
- Identify the main areas where organizations can erode trust in the hotline program
- Assess, correct and increase trust and reporting to create an effective hotline program

4I Balancing Confidentiality and Ethics: External Reporting of Internal Information

Monday, 1:50-3:05 p.m.

LEVEL: BASIC



Anthony Menendez, CPA, CFE
Forensic Litigation Consultant

Organizational support for whistleblowing occurs when the organization provides an effective vehicle to blow the whistle, specific measures exist to protect the whistleblower's identity and internal reporting requirements are clearly defined. This session will discuss the importance of corporate anti-retaliation policies, the realities in practice and how these may influence an employee's decision to report questionable activities.

You Will Learn How To:

- Develop an awareness of what makes one person speak out while another remains silent
- Identify the key provisions and the role the Sarbanes-Oxley Act may play in a decision whether or not an employee blows the whistle
- Understand key organizational variables that may play into a decision to blow the whistle

5I Why Good People Go Bad: An Examination of Unethical Behavior

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Liseli Pennings, CFE
Training Director, ACFE

What fuels professionals to make unethical choices and commit fraud? By analyzing behavioral characteristics such as self-control and gratification, progression of moral development, and delving into the impact of socialization, conditioning and culture on humans, this session will determine reasons why professionals will cross the line into the realm of unethical behavior and commit fraud. This session will highlight conceptual aspects of why people commit fraud by looking at the importance of harm's distance to the offender in predicting unethical behavior.

You Will Learn How To:

- Understand the role of self-control and delaying gratification with regards to ethics
- Describe the role that moral development plays in relation to ethics and fraud
- Identify how culture and socialization impact one's ethical compass

9I/12I Fraud Leadership: The Role of Ethics, Compliance and Culture

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED



R. A. (Andy) Wilson, CFE, CCEP
Vice President, Fraud & Compliance, Sedgwick, Inc.

Leaders who understand that prevention is the most effective use of time and resources are a key component to the success of an anti-fraud program. In this session, you will discover why the most powerful method to fight occupational fraud is through a corporate culture that actively encourages ethical conduct and robust compliance initiatives.

You Will Learn How To:

- Examine the most cost-effective process to fight fraud
- Increase ethical conduct and organizational compliance
- Develop processes to leverage culture in the anti-fraud environment

10I Employee Dishonesty and the Role of Ethics Training

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE



Andrew Kautz, CFE
Manager, Special Investigations Unit Great-West Life Assurance Company

Is the current state of ethics training meeting its intended mark? Explore what drives an employee to commit fraud and what effect, if any, ethics training can have. This session will look at the history of ethics training and what started the current ethics training movement. The session will also offer a view beyond the dishonest employee and consider the ethics of the employee's environment and the fraud examiner investigating the case.

You Will Learn How To:

- Define ethics
- Explain why ethics training became mandatory in many industries
- Identify reasons why the current ethics training model may not be working

11I Ethics Panel: What Can We Learn from White-Collar Criminals?

Wednesday, 8:30-9:45 a.m.

LEVEL: OVERVIEW



Moderator: John Gill, J.D., CFE
Vice President – Education, ACFE

Over the years, the ACFE has interviewed many famous (and not so famous) white-collar criminals, also known as fraudsters. When a fraudster speaks, what exactly are they saying? Are they telling us the truth now that they have nothing to lose? Hear this panel of experts discuss their dealings with white-collar criminals and where they think the truth lies.

You Will Learn How To:

- Understand the motivations and rationalizations fraudsters use to justify their actions
- Recognize red flags that can be indicators of potential fraudulent behavior
- Explain why the Fraud Triangle actually works to predict fraudulent behavior

2J/7J Social-Psychological Behaviors: An Underused Tool for Fraud Investigators

Monday, 10:15-11:30 a.m.

Tuesday, 10:15-11:30 a.m.

LEVEL: ADVANCED

**Bret Hood, CFE**
Supervisory Special Agent, Federal Bureau of Investigations

Interviewers constantly play a cat-and-mouse game with subjects, trying to gather information without giving away known facts. Fraudsters are normally prepared for their interview, anticipating both tactics and questions. Even so, an interviewer has powerful social-psychological tools at his disposal, but they often go unused. In this session, you will learn about social-psychological behaviors that could induce confessions from guilty parties.

You Will Learn How To:

- Identify specific social-psychological behaviors relevant to interviewing
- Explain the way these behaviors can enhance the chances of obtaining confessions
- Apply these behaviors during the interviewing process to increase the chances of obtaining a confession

4J Bankruptcy as an Investigative Tool

Monday, 1:50-3:05 p.m.

LEVEL: INTERMEDIATE

**Mary Kay McSherry, CFE**
Bankruptcy Analyst, U.S. Department of Justice

A bankruptcy proceeding may enhance your investigation into a fraud allegation. This session will provide an overview of the bankruptcy system and discuss how to use a bankruptcy proceeding in an investigation. Real-world civil and criminal case studies will demonstrate how the financial information contained in (or missing from) the bankruptcy schedules provide an additional tool for your investigation.

You Will Learn How To:

- Read and interpret bankruptcy petitions, the newly revised schedules and monthly operating reports
- Determine what types of sworn testimony can be obtained in a bankruptcy proceeding
- Report suspected bankruptcy fraud when a fraudster or related entity files bankruptcy

5J Establishing an Internal Investigations Process Manual

Monday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE

**David Mills, CFE, CCEP**
Sr. Manager, Global Ethics and Compliance, Bunge Limited

There is a growing need — if not a requirement — for fraud, ethics and compliance investigators to have established investigative policies, procedures, processes or guidelines. They create consistency in the investigative process, allow the function to continually introduce best practices and reduce potentially costly mistakes. This session will explore the ways an investigative process or guideline manual follows the major investigative steps that present the most risk to organizations.

You Will Learn How To:

- Adopt the industry best practice of having an investigative process manual or guidelines
- Develop a process manual or set of guidelines that fit your organization's needs
- Create your own document that can help protect your organization from costly litigation and enhance the quality of your investigation

9J/12J Whistleblower Response: A Structured Triage Program Is Essential

Tuesday, 1:50-3:05 p.m.

Wednesday, 10:05-11:20 a.m.

LEVEL: ADVANCED

**Jonathan Marks, CFE, CPA, CFF, CITP**
Managing Director — Global Disputes & Investigations, Navigant

As the use of whistleblower programs continues to grow, many organizations struggle to manage burgeoning caseloads. The lack of a timely, systematic and repeatable process for evaluating and prioritizing whistleblower tips can expose an organization to increased regulatory risk. This session will explore the importance of having a formal triage program and how to develop an effective one.

You Will Learn How To:

- Stage an allegation
- Investigate a whistleblower allegation
- Handle serious allegations and determine who should be involved
- Be proactive in analyzing data

10J Navigating the Tricks and Traps of Cross-Border Investigations

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE

**Wei Yi Tan**
Principal, Baker & McKenzie.Wong & Leow

Complex cross-border investigations give rise to a number of legal and compliance concerns, including legal and regulatory issues that arise from overseas disclosures, transfers of data and growing intergovernmental cooperation. This session will cover the general investigative process and how to deal with legal issues that frequently arise in cross-border investigations, such as privilege, data privacy and employment laws.

You Will Learn How To:

- Explain a basic overview of the general investigative process
- Fit you and your organization into the digital forensic workflow
- Avoid common tricks and traps by understanding key legal issues in a cross-border context

11J What to Do When You Are the Last to Know About a Fraud Examination

Wednesday, 8:30-9:45 a.m.

LEVEL: INTERMEDIATE

**Brian Callihan, J.D.**
Director of Special Projects, Office of General Counsel, Sutter Health

Dealing with a serious internal fraud investigation can be challenging enough by itself. When a law enforcement agency shows up, it can become even more challenging. This session will provide practical tips for navigating the overlapping demands of your internal investigation with the needs and requirements of law enforcement agents who are conducting a criminal investigation.

You Will Learn How To:

- Handle law enforcement when conducting an internal fraud investigation
- Share information with law enforcement agencies
- Partner with law enforcement agencies during an internal fraud investigation

2K/7K The Panama Papers: A Guide to Global Money Laundering and Fraud

Monday, 10:15-11:30 a.m.
 Tuesday, 10:15-11:30 a.m.
 LEVEL: INTERMEDIATE



David P. Weber, J.D., CFE
 Academic Director,
 Fraud & AML Management Programs,
 Robert H. Smith School
 of Business, University
 of Maryland

Learn how trusted professionals assisted world leaders, kleptocrats, criminal financiers and everyday affluent people in circumventing money laundering and tax laws to hide their wealth. This session, led by the U.S. banking expert who reviewed the Panama Papers for the International Consortium of Investigative Journalists (ICIJ), will provide behind-the-scenes access to the investigation as well as the methods used by professionals to hide their clients' money in overseas havens.

You Will Learn How To:

- Use the ICIJ resources to better investigate overseas fraud
- Improve risk management and compliance
- Obtain access to the ICIJ's public database in order to conduct effective fraud and money laundering compliance investigations

4K Stealing Space: Defrauding NASA

Monday, 1:50-3:05 p.m.
 LEVEL: INTERMEDIATE



Joseph Gutheinz, CFE
 General Partner,
 Gutheinz Law Firm, LLP

Learn how a NASA prime contractor and subcontractor CEO put together an elaborate money laundering scheme that resembled an organized crime family, and how pizza companies and a movie called Demons of the Dark were used to hide NASA dollars. This session will be presented by the NASA Office of Inspector General Senior Special Agent who put together the largest fraud and money laundering case in NASA.

You Will Learn How To:

- Describe NASA's Office of Inspector General's law enforcement and auditing functions
- Explain the way a federal task force works
- Define leaseback schemes

5K More than Meets the Eye: Anatomy of a Fraud Case in China

Monday, 3:35-4:50 p.m.
 LEVEL: INTERMEDIATE



Frank Schurgers, CFE
 Managing Director,
 Integris International LLC

In 2015, a multinational manufacturing company received information that indicated the existence of fraud at its main subsidiaries in mainland China. The subsequent investigation identified large-scale fraud in various departments and on various levels within the organization. By examining this real-life case, this session will bring to light the multitude of factors that enabled the fraud schemes.

You Will Learn How To:

- Investigate allegations of fraud in China
- Detect and identify fraud and vendor risks in China
- Implement fraud prevention measures into the overall business process and culture

9K/12K Examining the Mindset of a Fraudster: Psychological Aspects of the Investigative Interview

Tuesday, 1:50-3:05 p.m.
 Wednesday, 10:05-11:20 a.m.
 LEVEL: ADVANCED



Martin Vaughan
 Executive Associate,
 Forensic Interview
 Solutions

Investigative interviewing is an essential element of the investigative process that ensures natural justice and procedural fairness to all parties. This session will focus on the psychological process of how individuals "think, act, react and interact" within a criminal context, and will examine the behavioral traits of the fraudster. The session will also provide techniques for interviewing individuals who display corporate psychopathic tendencies.

You Will Learn How To:

- Describe the four facets of psychopathy
- Apply an investigative mindset
- Identify opportunity, motivational and rationalization factors to fraud offending

10K When the Bank Blocks Your Investigation

Tuesday, 3:35-4:50 p.m.
 LEVEL: INTERMEDIATE



Walt Denekas, CFE, CMA, CTP, RPE
 Chief Executive Officer,
 Sawtooth Forensics, LLC

A customer of Citizens Bank was defrauded of \$75,000 in two wire transfers in an advance payment scheme. The money trail led to four countries and a money-laundering farm in the Middle East, but the most important leads would only be shared with representatives of Citizens Bank. This session will explore what happened next, why banks are so reluctant to get involved and how you can gain a bank's cooperation.

You Will Learn How To:

- Track down leads during fraud investigations
- Gain cooperation from banks in your fraud examination
- Resolve bankers' concerns about providing information to fraud examiners

11K A Case Study in Fraud from Check to Charge to Conviction

Wednesday, 8:30-9:45 a.m.
 LEVEL: INTERMEDIATE



Michael Akpata
 Team Leader, Public
 Safety, Investigations,
 and Counterfraud,
 IBM Canada

As an investigator, you will encounter frauds that may require you to change your view of how a fraud is investigated. This session will explore a case study that began as a simple check fraud and uncovered a scheme whereby the fraudster posed as a doctor, examined patients and promised treatments. The case will provide reasons for you to examine your methodology, evidence handling and thought process in conducting an investigation.

You Will Learn How To:

- Be flexible and ready to react when fraud investigations take a unique twist
- Conduct wide and expansive interviews with victims to determine the depths of the fraud
- Interact with partners who are not commonly used in financial crime investigations
- Revisit your evidentiary process in order to understand where the fraud actually may lie

2L Positioning Your Fraud Expertise: Identifying and Prioritizing Brand-Building Activities

Monday, 10:15-11:30 a.m.
LEVEL: ADVANCED



Donn LeVie Jr.
Speaker, Author,
Strategist, Donn LeVie Jr.
STRATEGIES

Whether seeking better internal opportunities, going solo or building clientele, the proper positioning of your fraud expertise is critical to achieving your objective. There are many avenues for positioning the value of an individual or business brand. This session will explore which options best serve your business and can make the difference between climbing the ladder of success one rung at a time — or taking the escalator up.

You Will Learn How To:

- Create a positioning statement that best encapsulates your branded fraud expertise
- Build the elements of a Professional Skills, Knowledge, and Experience (PSKE™) Portfolio
- Select the brand-building tools and activities best suited for your particular fraud expertise

4L ROI of Getting a Seat at the Table for Fraud

Monday, 1:50-3:05 p.m.
LEVEL: INTERMEDIATE



Jim McConnell, CFE,
CISSP, CISA, CISM
Corporate Security,
Verizon

How do anti-fraud professionals get to the pinnacle of business engagement and become one of first groups a business calls when they are starting a new project? Learn to speak their project language, and have templates and models ready before you need them. This session will leave you with immediate steps you can take to get invited to a seat at the table.

You Will Learn How To:

- Identify the people, processes and documentation required to support a business
- Get clients to ask for your support
- Consider the fraud aspects when developing this part of your anti-fraud program

5L Bringing Evidence of Executive Fraud to Trial: A Real-World Case Study

Monday, 3:35-4:50 p.m.
LEVEL: ADVANCED



Steve Browne, CFE,
CPA, CITF, CISA
Partner, Meara, Welch,
Browne PC

In 2013, corporate executives for Petro America were successfully convicted of conspiracy and securities fraud that bilked investors out of millions of dollars. Learn about the two days of testimony from a Certified Fraud Examiner that helped the jury to understand how these schemes were perpetrated and ultimately led to the conviction of multiple defendants.

You Will Learn How To:

- Identify the dos and don'ts when testifying about red flags or indicia of fraud
- Present evidence in court
- Explain why fines and penalties are not enough when executives commit fraud

7L Professional Development Panel: Cultural Fit, Soft Skills and Personality Testing: What You Must Know About the Changing Employment Landscape

Tuesday, 10:15-11:30 a.m.
LEVEL: OVERVIEW



Kathy Lavinder
Executive Director,
Security & Investigative
Placement Consultants

Employers can fairly easily determine if job applicants meet the technical requirements and job specifications of a particular role. Employers struggle more when determining if a candidate is a cultural fit. This can become an important differentiator during the hiring process. This panel will examine what the term soft skills means as well as how fraud specialists should think about communicating their best and most appropriate soft skills that will align with a potential employer's workplace and culture.

You Will Learn How To:

- Explain why cultural fit is a critical factor in employment decisions
- Communicate your appropriate soft skills that will align with workplace and culture
- Improve soft skills to become more successful

9L How Professional Responsibilities Can Lead to Personal Liability

Tuesday, 1:50-3:05 p.m.
LEVEL: ADVANCED



Jeffrey Matthews,
CFE, CPA
Vice President,
Charles River Associates

Fines and penalties against watchdogs responsible for preventing, detecting and deterring such conduct have skyrocketed. Those penalized not only include corporate executives, but also include internal and external auditors, compliance professionals and Certified Fraud Examiners. This session will examine those cases, the penalties and the likely trends moving forward.

You Will Learn How To:

- Recognize the impact of the Yates Memo on the anti-fraud profession during its first 12 months
- Identify common dilemmas facing accountants, auditors and compliance executives
- List the professional duties and responsibilities of officers and auditors to detect, deter and prevent fraud and misconduct
- Implement controls to prevent common frauds

10L Building the Perfect Investigations Team to Find, Eliminate and Remediate Misconduct

Tuesday, 3:35-4:50 p.m.

LEVEL: INTERMEDIATE

**Andrew Price, J.D.**
Senior Counsel,
Google Inc.**Lisa Chafin**
Internal Audit Manager,
Google, Inc.

Assembling the perfect investigation team is paramount for any company that is serious about promoting corporate ethics, compliance, social responsibility and integrity. This session draws on a groundbreaking initiative at Google that endeavored to determine how to build the perfect team, and understand why certain teams sputter and why some excel.

You Will Learn How To:

- Promote better cross-functional, team-based investigation strategies
- Assemble an investigation team where members can draw upon each other's strengths
- Conduct proper internal corporate investigations documentation hygiene

11L Financial Services Executives Panel: Fraud Trends and Threats

Wednesday, 8:30-9:45 a.m.

LEVEL: OVERVIEW

**Moderator:**
Paul Dunlop
Independent Consultant

ID theft, scams targeting banking customers, card fraud and especially account takeovers are all challenges facing financial institutions. Addressing these threats are critical to the credibility of banking institutions. Banks who have been subject to these crimes often lose face in the marketplace and institutional customer impact can be significant. Hear this panel of experts speak to these threats and discuss their approaches and best practices in addressing them.

You Will Learn How To:

- Explain why these external threats are so important to address and protect against
- Discover what financial institutions are doing to protect against these threats
- Leverage what financial institutions have learned from the mistakes of their peers

12L Board Service and Expert Witnessing: Professional Opportunities for CFEs

Wednesday, 10:05-11:20 a.m.

LEVEL: INTERMEDIATE

**Steve Albrecht, Ph.D., CFE, CPA, CIA**
Gunnell Endowed
Professor and Wheatley
Fellow, Brigham Young
University

Certified Fraud Examiners (CFEs) often sell themselves short when thinking about professional opportunities. This session will focus on two exciting, fun and financially rewarding opportunities you may not have considered: serving on boards of directors and as an expert witness. The session will go into detail about how to be effective as a witness and as a board member.

You Will Learn How To:

- Understand why CFEs should pursue expert witnessing and board of director opportunities
- Be an effective board of director and audit committee member
- Be an effective expert witness in various types of fraud cases

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2M Joining Forces: How Audit and Fraud Can More Effectively Divide and Conquer

Monday, 10:15-11:30 a.m.
LEVEL: OVERVIEW



Jen Dunham, CFE
Principal Solutions
Architect, SAS

Last year's *ACFE Global Fraud Conference* featured numerous audit sessions that promoted an interesting discussion: how do audit departments and fraud investigations work together? This session will discuss the functions within audit and investigations, what makes each unique, and how these two groups can collaborate to realize efficiencies while reducing redundancies and enterprise risk. This session will explore how these two functions can more effectively leverage one another for optimal risk deterrence.

You Will Learn How To:

- Define roles across auditing functions and investigative functions as well as across various industries
- Improve your perspective in addressing fraud by understanding differences in various roles within an organization
- Facilitate a dialog within your organization about insights shared in this session

4M The Intelligent Approach to Fighting Fraud

Monday, 1:50-3:05 p.m.
LEVEL: OVERVIEW



Craig Pentz
Vice President of Sales
for Fraud, Risk and
Compliance Solutions,
Neustar

Last year was a year marred by breaches, hacks and data theft. It seemed that with every successful cyber attack, the black market for personally identifiable information grew, widening the pool for malicious actors to buy stolen identities and engage in identity theft and fraud. These crimes not only affected consumers, but also the numerous businesses that had to write off millions in fraudulent transactions and lost opportunities. Stopping this fraud requires a new, aggressive approach. This session will discuss how Fortune 500 companies are leveraging the connection between verified consumer identity data (name, address, phone, email, etc.) and the devices used to conduct transactions to mitigate fraud and deliver frictionless customer experiences.

You Will Learn How To:

- Explain the current black market data threat and how it will cost billions in account origination and account takeover fraud in the next five years
- Stop fraud without adding transaction friction by connecting verified customer identities to trusted devices
- Protect against the fraudulent misuse of identities in a mobile first world to protect businesses and consumers alike

5M Fraud Schemes and Scams: Strengthen Your Defenses Against Check Fraud Deposit and Online Banking Fraud

Monday, 3:35-4:50 p.m.
LEVEL: OVERVIEW



Brendan Brothers
Anti-Financial Crimes
Specialist, Co-Founder,
Verafin

Financial institutions are under threat from various types of criminal enterprises — from risky checks deposited through branches, ATMs and mobile deposit, fraud scams that victimize your vulnerable customers and cybercriminals compromising accounts to amass illicit funds through unauthorized wires and ACH transfers. This session will discuss the current fraud landscape, and outline best practices to extend and strengthen your fraud program.

You Will Learn How To:

- Recognize the ways fraudsters can put financial institutions at risk for reputational and financial losses
- Extend your financial institution's line of defense
- Strengthen your end-to-end fraud program from front-line tactics to back-office strategies

7M Continuous Monitoring for Fraud: An Integrated Data-Driven Framework

Tuesday, 10:15-11:30 a.m.
LEVEL: OVERVIEW



Robert Luu
Senior Solutions
Consultant, ACL

As new risks emerge from establishing new partner relationships and company acquisitions to new technology implementations, detecting fraud can become an even more daunting task given the complex application systems, new and old processes, and the never-ending flow of information through the various process streams. This session will use case studies to walk you through the process of taking a data-driven continuous monitoring approach while integrating with key process stakeholders to create an early-warning detection framework to help identify fraud.

You Will Learn How To:

- Identify key integration points within an organization
- Apply data analytics to key control areas for continuous monitoring
- Develop a standardized workflow and streamline reporting

9M How to Manage a Global Brand Protection Program

Tuesday, 1:50-3:05 p.m.
LEVEL: OVERVIEW



Kellie Aindow
Senior Delivery Manager,
i-Sight

John Kilchenin
Senior Analyst, HPE

Managing a global brand around the world is challenging. Successful brands are constantly at risk from counterfeiters and fraudsters, and need leading-edge anti-fraud and anti-counterfeiting programs to protect their interests. This session will provide an overview of HPE's brand protection/anti-fraud program, review key lessons learned and outline best practices. It will also describe how HPE uses advanced data visualizations and investigation case management software to maximize program efficiencies.

You Will Learn How To:

- Identify the elements of an effective brand protection/anti-fraud program including prevention, detection and investigation
- Review best practices in anti-fraud and anti-counterfeiting programs
- Use technology to protect your organization against counterfeiting and fraud, and operate your anti-fraud programs more efficiently

10M Synthetic Identity Fraud

Tuesday, 3:35-4:50 p.m.

LEVEL: OVERVIEW



Kimberly Sutherland
Sr. Director of Fraud & Identity Management Strategy, LexisNexis

Thirty-one percent of fraudulent applications use synthetic identities. Can your systems catch them? Fraudsters are increasingly turning to synthetic identities to commit application fraud. Synthetic identities wreak havoc on traditional validation and authentication methods, costing your business time and money. This session will provide a detailed overview of the growing challenges of synthetic identity fraud and explain how an integrated fraud defense strategy can help uncover attempts before they impact your business.

You Will Learn How To:

- Identify synthetic identity fraud attempts
- Mitigate synthetic identity attempts on the front end of a transaction
- Minimize onboarding impacts on legitimate customers
- Strengthen fraud defenses with multi-factor authentication

11M Fraud in Financial Reporting: Hidden and Emerging Financial Statement Risk

Wednesday, 8:30-9:45 a.m.

LEVEL: OVERVIEW



Daniel Torpey
Partner, EY

With the increase in whistleblower tips and an enhanced focus by the SEC on financial reporting fraud, anti-fraud professionals need to understand the complexities of financial reporting and what to look for when performing fraud risk assessments or investigations. This session will highlight some of the new and emerging risks, including management estimates, financial reporting and non-financial disclosures that are not consistent with other company facts, material weakness in internal controls, and changes in accounting methods or restatements due to errors.

You Will Learn How To:

- Understand the current regulatory environment regarding SEC, PCAOB, and DOJ focus on management estimates and non-GAAP financial matters
- Understand recent increased expectations regarding the level of company cooperation expected from regulators
- Identify red flags often seen in complex financial reporting fraud related to management estimates

12M Smart Data and Prediction Models

Wednesday, 10:05-11:20 a.m.

LEVEL: OVERVIEW



Benjamin Chou
President, Personable, Inc.

Using smart data and prediction models to gain financial activities insight, a forensic examination can expose fraudulent manipulations of financial statements. This session will explore a tool set that will help you detect financial statements frauds, including discretionary accruals models, discretionary expenditure models and fraud prediction models, which can directly predict what types of fraud the companies are likely to face. The session will also include a discussion of Benford's Law.

You Will Learn How To:

- Use regression analysis to determine accruals or non-cash earnings
- Understand discretionary accrual and expenditure models
- Predict potential risks for fraud using these models

Ethics Credits for Certified Fraud Examiners

In support of the CPE ethics requirements listed below, we are offering various educational sessions focused on ethics and ethics-related topics that will qualify for the requirement. Sessions will be identified by the below icon and will be included in your conference CPE form. CFEs are required to earn 20 hours of CPE per 12-month period. At least 10 of these must relate directly to the detection and deterrence of fraud and 2 hours must relate directly to ethics.



= Session content eligible for ACFE ethics CPE requirement.



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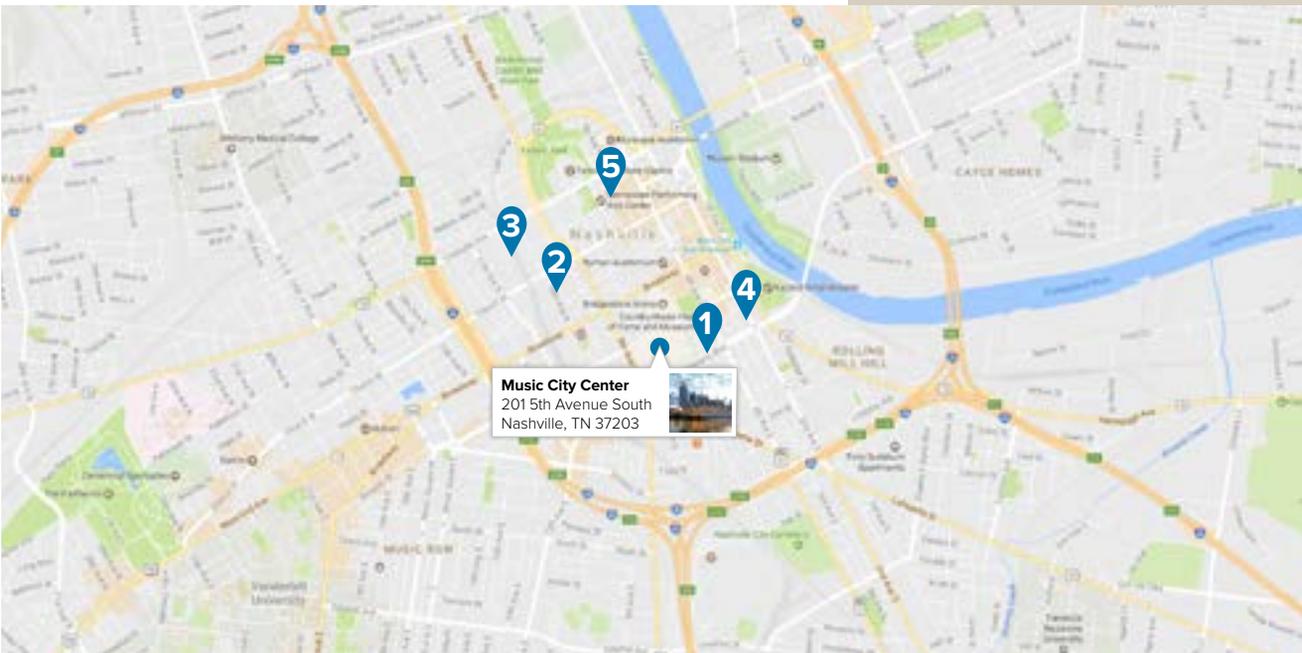
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Hotel Phone: (800) 468-3571 or
+1 (615) 255-8400
Room Rate: \$249 single/double

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Hotel Phone: (800) 325-3535
Room Rate: \$236 single/double

4 Hyatt Place Nashville
Hotel Phone: (888) 591-1234
Room Rate: \$219 single/double

5 DoubleTree By Hilton Nashville
Phone: (800) 222-8733
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			NON-MEMBERS: \$845
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			NON-MEMBERS: \$1600
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Main Conference Educational Planner

MONDAY, JUNE 19

8:30-9:45 a.m.



Opening General Session

Jennifer Shasky Calvery

Global Head, Financial Crime Threat Migration, HSBC, Former Director, FinCEN

TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
The First Anti-Fraud Steps: Awareness, Prevention and Deterrence	Refining Fraud Detection Techniques	Fraud Investigation and Remediation Practices and Procedures	Emerging Issues and Trends	What is Working in Auditing for Fraud?
2A Counterfeit Goods: Money Laundering in Plain Sight <i>Advanced</i>	2B Bad Accounting or Criminal Act: The Challenge of Proving Intent <i>Advanced</i>	2C Interviewing the Corporate Fraudster <i>Intermediate</i>	2D Advanced Online Investigations <i>Advanced</i>	2E Anti-Money Laundering Controls and Risks <i>Intermediate</i>
Working Lunch Andrew Jennings <i>Investigative Journalist, First to Uncover Corruption in FIFA</i>				
4A The World of the Whistleblower: Things Are Starting to Change <i>Intermediate</i>	4B Construction Fraud Around the World: Cases, Causes and Controls <i>Intermediate</i>	4C Maintaining and Protecting Electronic Evidence in Fraud Examinations <i>Intermediate</i>	4D Shell Companies, Corrupt Practices and How to Uncover Them <i>Intermediate</i>	4E Designing Fraud Detection Audit Procedures for Procurement, Payroll and Point-of-Sale <i>Intermediate</i>
5A Fraud and Abuse in the Current Health Care Environment <i>Overview</i>	5B Trade Business-to-Business Fraud Mitigation <i>Advanced</i>	5C Using Social Media for Investigation Purposes <i>Intermediate</i>	5D Social Engineering: Threats and the Art of Manipulation <i>Intermediate</i>	5E Auditing Third-Party Business Partners for Fraud and Corruption Across the Globe <i>Intermediate</i>

TUESDAY, JUNE 20

8:30-9:45 a.m.



General Session

Eugene Soltes

Author, Why They Do It: Inside the Mind of the White-Collar Criminal



General Session

Eric Ben-Artzi

Whistleblower, Deutsche Bank

10:15-11:30 a.m.

7A Counterfeit Goods: Money Laundering in Plain Sight <i>Advanced</i> <i>(session 2A repeated)</i>	7B Bad Accounting or Criminal Act: The Challenge of Proving Intent <i>Advanced</i> <i>(session 2B repeated)</i>	7C Interviewing the Corporate Fraudster <i>Intermediate</i> <i>(session 2C repeated)</i>	7D Advanced Online Investigations <i>Advanced</i> <i>(session 2D repeated)</i>	7E Anti-Money Laundering Controls and Risks <i>Intermediate</i> <i>(session 2E repeated)</i>
Working Lunch Eric O'Neill <i>Cyber Security Strategist, Founding Partner, The Georgetown Group LLC</i>				
9A The Changing Face of Financial Reporting Fraud <i>Advanced</i>	9B Investigating Cash Skimming Cases <i>Advanced</i>	9C The Compliance-Gaining Interview: Plant in the Spring and Harvest in the Fall <i>Advanced</i>	9D Ransomware, Business Email Compromise, Dark Forums and You <i>Intermediate</i>	9E The Auditor's Responsibility to Detect Fraud <i>Advanced</i>
10A Educator Panel: How to Incorporate Data Analytics into Fraud Examination Courses <i>Overview</i>	10B FinCEN Tools Used By Law Enforcement <i>Intermediate</i>	10C Investigator Panel: When to Approach Law Enforcement and Prosecution <i>Overview</i>	10D Health Care Compliance: Your Organization at Risk Under the False Claims Act <i>Intermediate</i>	10E Moving the Needle: Fighting Fraud from the Inside Through Audit <i>Intermediate</i>

WEDNESDAY, JUNE 21

8:30-9:45 a.m.

10:05-11:20 a.m.

11:30 a.m.-12:20 p.m.



General Session and Closing

James Scalzo

Convicted Fraudster*

11A Combating Insider Threats <i>Intermediate</i>	11B Expense Report Fraud: A Threat to Organizations, an Opportunity for Fraud Examiners <i>Intermediate</i>	11C Collaborating with State Attorneys General in Fraud Investigations <i>Intermediate</i>	11D Untraceable Links: Technologies Used by Fraudsters to Hide Their Tracks <i>Advanced</i>	11E Audit Panel: Recruiting Anti-Fraud Skillsets into the Audit Function <i>Overview</i>
12A The Changing Face of Financial Reporting Fraud <i>Advanced</i> <i>(session 9A repeated)</i>	12B Investigating Cash Skimming Cases <i>Advanced</i> <i>(session 9B repeated)</i>	12C The Compliance-Gaining Interview: Plant in the Spring and Harvest in the Fall <i>Advanced</i> <i>(session 9C repeated)</i>	12D Ransomware, Business Email Compromise, Dark Forums and You <i>Intermediate</i> <i>(session 9D repeated)</i>	12E The Auditor's Responsibility to Detect Fraud <i>Advanced</i> <i>(session 9E repeated)</i>

MONDAY-WEDNESDAY, JUNE 19-21

TRACK F	TRACK G	TRACK H	TRACK I
Data Analytics Tools, Methods and Real Results	Cyberfraud and Cybersecurity: How Big Are the Threats?	Anti-Fraud Efforts in Risk Management and Compliance	Ethics on the Job and in the Field
2F Effectively Communicating Complex Data <i>Intermediate</i>	2G Building a Cyber Incident Response Plan <i>Intermediate</i>	2H Conducting a Contract Fraud and Abuse Risk Examination <i>Advanced</i>	2I Why No One Calls: Top Factors Leading to Hotline Distrust <i>Intermediate</i>
4F Hadoop and Big Data: An Investigator's Perspective <i>Basic</i>	4G Bitcoin: Forensic News? <i>Advanced</i>	4H Measurement of Fraud Risks and Reporting of Fraud Metrics <i>Intermediate</i>	4I Balancing Confidentiality and Ethics: External Reporting of Internal Information <i>Basic</i>
5F Using a Risk-Based Approach to Combat Fraud with Data Analytics <i>Intermediate</i>	5G The Invisible Fraudster: Why Cyber Security Professionals Need Fraud Examiners <i>Intermediate</i>	5H Integrating Fraud Examiners into Third-Party Risk Governance <i>Intermediate</i>	5I Why Good People Go Bad: An Examination of What Fuels Unethical Behavior <i>Intermediate</i>
7F Effectively Communicating Complex Data <i>Intermediate</i> <i>(session 2F repeated)</i>	7G Building a Cyber Incident Response Plan <i>Intermediate</i> <i>(session 2G repeated)</i>	7H Conducting a Contract Fraud and Abuse Risk Examination <i>Advanced</i> <i>(session 2H repeated)</i>	7I Why No One Calls: Top Factors Leading to Hotline Distrust <i>Intermediate</i> <i>(session 2I repeated)</i>
9F Upgrading Your Fraud Management Program with Targeted Data Analytics <i>Intermediate</i>	9G Grand Theft Data: Beyond the Data Breach <i>Advanced</i>	9H The ACFE and COSO: The Past, Present and Future of Fraud Risk Management <i>Intermediate</i>	9I Fraud Leadership: The Role of Ethics, Compliance and Culture <i>Advanced</i>
10F Transitioning from Reactive to Proactive Data Analytics in the Federal Environment <i>Intermediate</i>	10G Examining the Link Between Corruption and Cybercrime <i>Intermediate</i>	10H Are You Liable? An Examination of Personal Liability for Compliance Professionals <i>Intermediate</i>	10I Employee Dishonesty and the Role of Ethics Training <i>Intermediate</i>
11F Data Science Tools to Find Relationships and Red Flags in Unstructured Data <i>Advanced</i>	11G The \$12,000,000 Pizza: Investigating the Complex World of Virtual Currencies <i>Intermediate</i>	11H Global Expectations for Addressing Fraud Risk and the Investigative Process <i>Intermediate</i>	11I Ethics Panel: What Can We Learn from White-Collar Criminals? <i>Overview</i>
12F Upgrading Your Fraud Management Program with Targeted Data Analytics <i>Intermediate</i> <i>(session 9F repeated)</i>	12G Grand Theft Data: Beyond the Data Breach <i>Advanced</i> <i>(session 9G repeated)</i>	12H The ACFE and COSO: The Past, Present and Future of Fraud Risk Management <i>Intermediate</i> <i>(session 9H repeated)</i>	12I Fraud Leadership: The Role of Ethics, Compliance and Culture <i>Advanced</i> <i>(session 9I repeated)</i>

TRACK J	TRACK K	TRACK L	TRACK M
Best Practices: What the Experts Are Doing	Case Studies: Detection to Remediation	Professional Development: Advancing Yourself, Advancing Your Firm	Exhibitor Educational Sessions: Solutions to Real-Time Problems
2J Social-Psychological Behaviors: An Underused Tool for Fraud Investigators <i>Advanced</i>	2K The Panama Papers: A Guide to Global Money Laundering and Fraud <i>Intermediate</i>	2L Positioning Your Fraud Expertise: Identifying and Prioritizing Brand-Building Activities <i>Advanced</i>	2M Joining Forces: How Audit and Fraud Can More Effectively Divide and Conquer <i>Overview</i>

4J Bankruptcy as an Investigative Tool <i>Intermediate</i>	4K Stealing Space: Defrauding NASA <i>Intermediate</i>	4L ROI of Getting a Seat at the Table for Fraud <i>Intermediate</i>	4M The Intelligent Approach to Fighting Fraud <i>Overview</i>
5J Establishing an Internal Investigations Process Manual <i>Intermediate</i>	5K More than Meets the Eye: Anatomy of a Fraud Case in China <i>Intermediate</i>	5L Bringing Evidence of Executive Fraud to Trial: A Real-World Case Study <i>Advanced</i>	5M Fraud Schemes and Scams: Strengthen Your Defenses Against Check Fraud Deposit and Online Banking Fraud <i>Overview</i>

7J Social-Psychological Behaviors: An Underused Tool for Fraud Investigators <i>Advanced</i> <i>(session 2J repeated)</i>	7K The Panama Papers: A Guide to Global Money Laundering and Fraud <i>Intermediate</i> <i>(session 2K repeated)</i>	7L Professional Development Panel: Cultural Fit, Soft Skills and Personality Testing: What You Must Know About the Changing Employment Landscape <i>Overview</i>	7M Continuous Monitoring for Fraud: An Integrated Data-Driven Framework <i>Overview</i>
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9J Whistleblower Response: A Structured Triage Program Is Essential <i>Advanced</i>	9K Examining the Mindset of a Fraudster: Psychological Aspects of the Investigative Interview <i>Advanced</i>	9L How Professional Responsibilities Can Lead to Personal Liability <i>Advanced</i>	9M How to Manage a Global Brand Protection Program <i>Overview</i>
10J Navigating the Tricks and Traps of Cross-Border Investigations <i>Intermediate</i>	10K When the Bank Blocks Your Investigation <i>Intermediate</i>	10L Building the Perfect Investigations Team to Find, Eliminate and Remediate Misconduct <i>Intermediate</i>	10M Synthetic Identity Fraud <i>Overview</i>

11J What to Do When You Are the Last to Know About a Fraud Examination <i>Intermediate</i>	11K A Case Study in Fraud from Check to Charge to Conviction <i>Intermediate</i>	11L Financial Services Executives Panel: Fraud Trends and Threats <i>Overview</i>	11M Fraud in Financial Reporting: Hidden and Emerging Financial Statement Risk <i>Overview</i>
12J Whistleblower Response: A Structured Triage Program Is Essential <i>Advanced</i> <i>(session 9J repeated)</i>	12K Examining the Mindset of a Fraudster: Psychological Aspects of the Investigative Interview <i>Advanced</i> <i>(session 9K repeated)</i>	12L Board Service and Expert Witnessing: Professional Opportunities for CFEs <i>Intermediate</i>	12M Smart Data and Prediction Models <i>Overview</i>



= Session content eligible for ACFE ethics CPE requirement.

*The ACFE does not compensate convicted fraudsters.

Agenda at a Glance*

SUNDAY, JUNE 18

11:00 a.m.-4:00 p.m.	Conference registration open
1:00-5:00 p.m.	Pre-Conference sessions
5:00-9:00 p.m.	Conference registration open
6:00-6:45 p.m.	New Member and First-Time Attendee Reception
7:00-9:00 p.m.	Welcome Reception in the Exhibit Hall

MONDAY, JUNE 19

7:30-8:30 a.m.	Registration and continental breakfast
7:30 a.m.-3:30 p.m.	Exhibit Hall open
8:30-9:45 a.m.	Opening Ceremonies and General Session: Jennifer Shasky Calvery <i>Global Head, Financial Crime Threat Migration, HSBC, Former Director, FinCEN</i>
9:45-10:15 a.m.	Networking break
10:15-11:30 a.m.	Main Conference sessions
11:40 a.m.-1:20 p.m.	Working Lunch: Andrew Jennings <i>Investigative Journalist, First to Uncover Corruption in FIFA</i>
1:20-1:50 p.m.	Networking break
1:50-3:05 p.m.	Main Conference sessions
3:05-3:35 p.m.	Networking break
3:35-4:50 p.m.	Main Conference sessions

TUESDAY, JUNE 20

7:30-8:30 a.m.	Registration and continental breakfast
7:30 a.m.-3:30 p.m.	Exhibit Hall open
8:30-9:45 a.m.	General Session: Eugene Soltes <i>Author, Why They Do It: Inside the Mind of the White-Collar Criminal</i>
	General Session: Eric Ben-Artzi <i>Whistleblower, Deutsche Bank</i>
9:45-10:15 a.m.	Networking break
10:15-11:30 a.m.	Main Conference sessions
11:40 a.m.-1:20 p.m.	Working Lunch: Eric O'Neill <i>Cyber Security Strategist, Founding Partner, The Georgetown Group LLC</i>
1:20-1:50 p.m.	Networking break
1:50-3:05 p.m.	Main Conference sessions
3:05-3:35 p.m.	Networking break
3:35-4:50 p.m.	Main Conference sessions
5:00-6:00 p.m.	Attendee Networking Reception

WEDNESDAY, JUNE 21

7:30-8:30 a.m.	Registration and continental breakfast
7:30 a.m.-12:30 p.m.	ACFE Bookstore and Technology Lounge open
8:30-11:20 a.m.	Main Conference sessions
11:30 a.m.-12:20 p.m.	General Session and Main Conference Closing: James Scalzo, Convicted Fraudster**

THURSDAY, JUNE 22

7:30-8:30 a.m.	Registration and continental breakfast
7:30 a.m.-3:35 p.m.	ACFE Bookstore and Technology Lounge open
8:30 a.m.-4:55 p.m.	Post-Conference sessions
11:25 a.m.-12:25 p.m.	Group lunch

FRIDAY, JUNE 23

7:30-8:30 a.m.	Registration and continental breakfast
7:30 a.m.-3:35 p.m.	ACFE Bookstore and Technology Lounge open
8:30 a.m.-4:55 p.m.	Post-Conference sessions
11:25 a.m.-12:25 p.m.	Lunch on your own

*Schedule subject to change.

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