

Updated
Conference
Program!

Fraud and Forensic Accounting Education Conference
Based on the NIJ Model Curriculum Project
Savannah, Georgia May 10-12, 2007

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Invitation:

Georgia Southern University and West Virginia University are co-sponsoring a Fraud and Forensic Accounting Education Conference to be held on May 10-12, 2007 in beautiful Savannah, Georgia. The purpose of the conference is to assist educators and practitioners in developing their professional and academic skills in the specialized fields of forensic accounting and fraud examination. The conference program will include: (1) twelve different 90-minute breakout sessions presented by fraud and forensic accounting professionals on a variety of basic to advanced-level topics in fraud and forensic accounting, (2) a four-hour general session entitled "Forensic Interviews and Interrogations," and (3) sixteen different 45-minute breakout sessions presented by academics and practitioners regarding useful classroom tips, tools, and techniques effective in delivering a fraud and forensic accounting curriculum.

The material and content for this conference are based on a National Institute of Justice Model Curriculum Project entitled: Education and Training in Fraud and Forensic Accounting: A Guide for Educational Institutions, Stakeholder Organizations, Faculty and Students. The conference is spring boarding off the success of the September 8, 2006 Fraud & Forensic Accounting Educators Conference in Pittsburgh. Based on that feedback, comments and suggestions from participants who attended that first effort, we designed this conference around skills development and best practices in the classroom and in the field.

Who Should Attend:

Academics and practitioners interested in fraud and forensic accounting education and training. This includes persons offering or planning to offer courses, programs or training in fraud and forensic accounting. An outline of the conference program is attached.

Call for Participation – Best Practices in Fraud and Forensic Accounting Education:

Friday afternoon, May 11 and Saturday morning, May 12 of the conference program have been set aside to allow faculty and other professionals to share their best practices in fraud examination and forensic accounting education. Interested attendees should submit via e-mail a 1-page document to FFAModel@mail.wvu.edu that outlines a proposed session. The outline should include the session title, a descriptive overview of the topics to be covered, a listing of the session objectives, who should attend and why. These submissions need to be received by the end of the business day, Friday, February 23, 2007. Conference planners will evaluate proposals and communicate with participants by Friday, March 9, 2007. *[Note: All of these breakout sessions have been filled.]*

Topics that will be considered include multi-course program development, single course development ideas and syllabi, in-class exercises, out-of-class projects, hands-on projects, cases and written assignments, designing and running internship programs, case presentation techniques, placement of graduates, selling programs to administrators and others, and designing programs for business professionals in the community.

Cost to Attend (20 CPE hours):

Registrants by February 23	\$375, the low cost of \$18.75 per CPE credit hour!
Registrants by March 31	\$399, the low cost of \$19.95 per CPE credit hour!
Registrants after March 31	\$425, the low cost of \$21.25 per CPE credit hour!

Fraud and Forensic Accounting Education Conference
Savannah, Georgia May 10-12, 2007

Registration:

Name: _____ Affiliation: _____

Nickname for Badge: _____ Title: _____

Street Address: _____

City: _____ State: _____ Zip: _____ Phone: _____

Email Address: _____

Do you teach fraud or forensic accounting course(s)? Yes / No If yes, number? _____

Does your institution offer education or training in fraud and forensic accounting? Yes / No

Does your institution offer a multi-course program in fraud and forensic accounting? Yes / No

Payment Options:

Registrants by February 23 \$375 _____
Registrants by March 31 \$399 _____
Registrants after March 31 \$425 _____
Total Amount Due..... \$ _____

By Credit Card:

Visa or MasterCard Number: _____ Exp. Date _____

(*Circle which*)

Cardholder Name: _____

Signature: _____

By Check: Make check payable to “GSU School of Accountancy” and mail with registration form to:

Cynthia Parrish
School of Accountancy
Georgia Southern University
Statesboro, GA 30460-8141

** This form may also be emailed or faxed to Cynthia Parrish – [Office: (912) 681-5679; Fax: (912) 681-0105; Email: Cparrish@georgiasouthern.edu] no later than Friday, April 27, 2007.

Conference Headquarters (all conference sessions will be conducted here):

Savannah Marriott Riverfront
100 General McIntosh Boulevard
Savannah, Georgia 31401
Phone: 912-233-7722 or 800-285-0398
website: <http://marriott.com/property/propertypage/SAVRF>

To obtain a \$165 per night special group rate (plus taxes and fees of \$22.45 per night), reservations must be made by April 11, 2007. Registrants must make their own hotel reservations.

Questions about the conference may be directed to Cynthia Parrish at 912-681-5679.

**THURSDAY MORNING, MAY 10, 2007 (Each CPE session to last 90 minutes. Total CPE hours = 4)
Theme for the Day: Fraud and Forensic Accounting Professional Development**

7:00 – 8:15 Continental Breakfast/Exhibitors

8:15 – 8:45 Welcome

Thomas Buckhoff, Georgia Southern University

Dick Riley and Max Houck, West Virginia University

John Paul Jones, National Institute of Justice

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8:50 – 10:20 CPE Sessions

CPE #1: Fraud Examination and Forensic Accounting

Presenter: Nancy Pasternack, KPMG International

- Definitions, differences, and demand (industries such as healthcare, insurance, banking)
- Auditors vs. forensic accounting investigators
- Fraudsters and their motivations/fraud triangle

CPE #2: Terrorism Financing (Reverse Money Laundering)

Presenter: Thomas J. O'Halloran, Forensic Solutions, LLC / IRS-CI (retired)

- Definitions and case example
- Technology threats, cross border investigations and implications of laws
- Role of the forensic accountant

CPE #3: Fraud and Forensic Accounting in a Digital World

Presenter: Conan Albrecht, Brigham Young University

- Computer forensics and electronic evidence
- Effective data mining
- Use of data analysis results in litigation, including graphical presentations

10:20 – 10:40 Mid-morning break

THURSDAY MORNING, MAY 10, 2007

10:40 – 12:10 CPE Sessions

CPE #4: Financial Statement Fraud

Presenter: David Piper, Deloitte & Touche, LLP

- Types: revenues, assets, expenses, liabilities
- Red flags, internal controls and management override
- Auditors vs. forensic accounting investigators

CPE #5: Fraud Detection and Prevention – Asset Theft

Presenters: George Curtis and Darryl Neier, Utica College

- Identifying the “red flags” of fraud
- Fraud, internal controls and the perception of detection
- Working with management, audit committees, attorneys and others

CPE #6: Expert Witnessing

Presenter: Doug Squires, U.S. Attorneys Office

- Working with attorneys
- Bulletproofing your expert report
- Testifying in court

**THURSDAY AFTERNOON, MAY 10, 2007 (Each CPE session to last 90 minutes. Total CPE hours = 4)
Theme for the Day: Fraud and Forensic Accounting Professional Development**

12:15 – 1:30 Working lunch, Keynote Speaker:

Dr. Andrew Bailey, Grant Thornton, LLP, formerly SEC Deputy Chief Accountant

1:40 – 3:10 CPE Sessions

CPE #7: Conducting Fraud Examinations

Presenters: Franco Frande and Ariane Lyons, Bureau of Alcohol, Tobacco & Firearms

- The three elements of fraud: theft act, concealment and conversion
- Investigative methods wrapped around the elements of fraud
- Resolution and restitution issues

CPE #8: Financial Institution Fraud

Presenter: Phil Robertson, FDIC Office of Inspector General

- Definition, types, and prevalence
- External vs. internal fraud issues
- The role of the forensic accountant

CPE #9: Current Trends: Observations on Implementing SAS No. 99

Presenter: Greg Scates, Public Company Accounting Oversight Board (PCAOB)

- Definitions and types
- Motivations: compensation and tax issues
- Detection and investigation issues

3:10 – 3:30 Mid-afternoon break

THURSDAY AFTERNOON, MAY 10, 2007

3:30 – 5:00 CPE Sessions

CPE #10: Providing Litigation Support Services

Presenter: Les Heitger, Indiana University, Practitioner

- Consulting vs. testifying experts
- Civil litigation vs. criminal prosecutions
- Representative engagements: Business valuations, business disruption losses, marital disputes, business combinations, shareholder litigation, environmental issues, loss of earnings, government contracting, etc.

CPE #11: Data Mining Demonstrations

Presenter: Don Sparks, Audimation Services, Inc.

- Querying the check disbursement file
- Examining the vendor database
- General ledger searches, keyword searches

CPE #12: Proactive Financial Statement Fraud Auditing

Presenters: Jonny Frank and Bill Warren, PricewaterhouseCoopers

- Definition of and demand for
- Evaluating the internal control system
- Cost beneficial recommendations

FRIDAY MORNING, MAY 11, 2007 (Total CPE hours = 4)

Theme for the Morning: Fraud and Forensic Accounting Professional Development

7:00 – 8:15 Continental Breakfast/Exhibitors

8:20 – 10:00 CPE Session

Forensic Interviews and Interrogations, Part 1

Presenter: Chris Norris, Wicklander-Zulawski and Associates, Inc.

- The basics of interviewing
 - Interviews vs. interrogations
 - Interview environment
 - Information flow/Control
- Establishing rapport
 - Definition/Importance of rapport
 - Sensory channels and rapport
 - Identifying rapport

10:00 – 10:20 Mid-morning break

10:20 – 12:00 CPE Session

Forensic Interviews and Interrogations, Part 2

Presenter: Chris Norris, Wicklander-Zulawski and Associates, Inc.

- The detection of deception
 - Principles of deception
 - Deceptive indicators: Verbal, non-verbal, and paralinguistic
 - Video case examples
- Interviewing as an investigative technique
 - Behavioral assessment interviews
 - Interrogations
 - Video case examples

FRIDAY AFTERNOON, MAY 11, 2007 (Total CPE hours = 4)
Theme for the Afternoon: Fraud and Forensic Accounting Education

12:00 – 1:25 Working lunch, Keynote Speaker:

Walter Pavlo, Analysis of White Collar Crime from a Personal Perspective (Etika, LLC)

1:30 – 2:15 Breakout Sessions

Breakout #1: Navigating Institutional Politics: How to Gain Approval for a New Fraud and Forensic Accounting Program, Mary-Jo Kranacher, Editor in Chief at the CPA Journal / York College

Breakout #2: Using ACL Scripts to Profile Data (Data Mining), Mark Lehman, Mississippi State

Breakout #3: FFA Curriculum: Integrating the Behavioral Sciences Component, Sri Ramamoorti, Grant Thornton, LLP

2:20 – 3:05 Breakout Sessions

Breakout #4: The Legal Environment of Forensic Accounting, Carl Pacini, Florida Gulf Coast / Florida Atlantic University

Breakout #5: Fraud Awareness Combined with Service Learning: A Win-Win Project, Martha Doran, San Diego State University

Breakout #6: Students Fight Fraud: Incorporating a Hands-on Fraud Investigation into an Introductory Fraud Course, Susann Cuperus, University of Mary

3:05 – 3:25 Mid-afternoon break

3:25 – 4:10 Breakout Sessions

Breakout #2: Using ACL Scripts to Profile Data (Data Mining), Mark Lehman, Mississippi State

Breakout #7: Cardinal Wholesalers: A fraud examination case simulation, Thomas Buckhoff, Practitioner / Georgia Southern University

Breakout #8: Disaster Fraud: Government, Insurance and Business, Amanda Bergen, Savannah State

4:15 – 5:00 Breakout Sessions

Breakout #9: An Out of Class Fraud Project, Robert Guinn, UNC Charlotte

Breakout #10: An FFA Minor: 12 hours from Justice Studies and 9 hours from Accounting, David O'Bryan, Pittsburg State University (Note: Roy Janisch, Assistant Professor of Justice Studies, helped develop this session)

Breakout #11: Detecting Fraud – Whose Responsibility Is It?, Debbie Sinclair, Georgia Southern University

SATURDAY MORNING, MAY 12, 2007 (Total CPE hours = 4)

Theme for the Morning: Fraud and Forensic Accounting Education

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7:00 – 8:15 Continental Breakfast/Exhibitors

8:20 – 10:00 Fraud Educators Panel

Thomas Buckhoff, *Georgia Southern University*

Mary-Jo Kranacher, *CPA Journal / York College*

Dick Riley, *West Virginia University*

George Young, *Florida Atlantic University*

10:00 – 10:20 Mid-morning break

10:25 – 11:10 Breakout Sessions

Breakout #12: A Broad-Based Approach to the Forensic Accounting Course, Larry Crumbley, Louisiana State University

Breakout #13: Fraud and Forensic Accounting Education: Where We Are Today, Leslie Fletcher, Georgia Southern University

Breakout #13a: Implementing Problem-based Learning cases in the Classroom Setting, Cindy Durtschi, Utah State University and Robert Dosch, University of North Dakota

11:15 – 12:00 Breakout Sessions

Breakout #14: The Why, How and Who of the First Course in Fraud Examination, Gerald Smith, University of Northern Iowa (Note: Tommie Singleton of UAB helped develop this session)

Breakout #15: Fraud: Issues in Accounting: A Course Overview, Doug Laufer, Metropolitan State College of Denver

Breakout #16: Forensic Accounting Financial Statement Fraud Investigations: An Overview, Sri Ramamoorti & Dick Riley, Grant Thornton / West Virginia University (respectively)

(Total CPE hours for the Conference = 20)