

Lansing Chapter of the Association of Certified Fraud Examiners



*Providing Services to All of Mid and Western Michigan
Membership*

Special points of interest:

Membership meeting:
December 17th in Lansing at
the Holiday Inn, West
Conference Center at 6 p.m.

Speakers: Leonard and Erich
Speckin

Topic: Forensics for Certified
Fraud Examiners

Cost: Members \$30
Non-members \$35

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PRESIDENT'S ADDRESS

We had a wonderful turn out for our first meeting in Grand Rapids and I thank all who attended.

It was great to get some feedback from those of you who returned the survey and participated in discussion at our meeting. A few things that resulted from our discussions were:

- We are going to try breakfast meetings for January and February 2009, at the request of attendees*
- We are planning a "student/college" night to show students all of the opportunities in the area of fraud examination (are are looking for various industry volunteers for a panel)*
- We are looking into opportunities for collaboration with similar organizations in order to provide the best programming possible*
- We are in the process of planning the spring and fall seminars as well as the spring annual meeting*
- We are still in need of volunteers to help with the various areas of our Chapter. We would love to match your interests with our many needs.*

I am looking forward to a wonderful meeting with the Speckins to end out our calendar year of events (see page 3 for details of the presenters). I wish everyone a safe and wonderful holiday season.

Sarah L. Jennings, President

Lansing ACFE Chapter's Opening Meeting in Grand Rapids

Randy Bitner

When the Lansing Chapter of The Association of Certified Fraud Examiners was formed earlier this year, it was the board's intention to serve the entire Western Michigan area. In October we held our inaugural educational event in the Lansing area, and then it was on to Grand Rapids! The Chapter hosted its first educational event in Grand Rapids on Wednesday November 19, 2008 at the Crowne Plaza. The Board of Directors welcomed 29 attendees and a wonderful speaker from the local area – George Mullins, Jr. CFE. George is an Internal Audit Manager for Kellogg's.

Mr. Mullin's presentation was titled, "Antifraud Program Design and Implementation (The Mechanics). Antifraud programs are essential to businesses in today's vast global economy; however, there are many companies that have still not implemented an antifraud program. In designing an antifraud program, a company will either be reactive – "company suffers a significant fraud resulting in regulatory, media, investor litigation" or the company may be proactive – "set company ethics and culture to stay ahead of the curve and address issues."

Companies will usually have many questions when deciding whether or not to implement an antifraud program. Some questions may include:

- "Why expend the scarce resources for such an intangible goal that is a cost vs. a profit center?"
- "What return on investment could there possibly be?"
- "What's in it for the Audit Committee and Senior Management?"

Any company that is considering the implementation of an antifraud program should consult documents such as (links provided by George Mullins):

ACFE, AICPA and IIA – Managing the Business Risk of Fraud

<http://www.acfe.com/documents/managing-business-risk.pdf>

Deloitte and Touche – Ten Things about Fraud Control

http://www.deloitte.com/dtt/cda/doc/content/us_dfc_tenthingsfraudcontrol_200808%282%29.pdf

The slide presentation from Mr. Mullins presentation is available on our website: www.lansingacfe.org and includes several other excellent documents that about antifraud programs.

If you have specific questions regarding the Antifraud Program Design and Implementation, please contact George Mullins at Geoge.mullins@kellogg.com.

Why Join the Lansing Chapter of the Association of Certified Fraud Examiners?

- Local educational opportunities to reduce travel and training costs
- Opportunities to further your career through speaking and publishing opportunities
- Referral prospects
- Ability to post position availability
- Networking opportunities

Lansing, Michigan

Forensics for Certified Fraud Examiners

Speakers: Erich J. Speckin and Leonard Speckin of Speckin Forensic Laboratories

CPE Credits: 2
Wednesday, December 17, 2008

Holiday Inn – Lansing West
Conference Center
7501 W. Saginaw, Lansing, Michigan

5:30 p.m. Registration and
Networking (cash bar)

6:00 p.m. Presentation (1 CPE
Credit)

7:00 p.m. Dinner (Included in Fee)

7:30 p.m. Presentation (1 CPE
Credit)

Cost: Lansing ACFE Members \$30, Non-
Members \$35

Please RSVP to Sarah Jennings at
president@lansingacfe.org

Include dinner selection of: New York Strip
Steak, Chicken Florentine or Vegetarian

Payment will be accepted at the door, as will
membership applications and dues

Our speakers for our December 17, 2008 meeting will be Erich Speckin and Leonard Speckin of Speckin Forensic Laboratories (www.4n6.com), headquartered in Okemos, MI. The topic is “Forensics for Certified Fraud Examiners.” They have regional offices in Ft. Lauderdale, FL and Little Rock, AK, and have done work in all 50 states and many countries throughout the world. Erich is Leonard’s son. Before I get to Erich, I want to give you some history. There will also be 2 CPE credits.

I began my Michigan State Police (MSP) career with recruit school in 1967, retiring in 1993. One of the icons of that great department is Leonard Speckin. Leonard was my firearms recruit school instructor. He was also one of the barricades I had to swim through in the MSP pool to survive the “death swim,” a right of passage that has since been discontinued. The “death swim” came too close to living up to its name. Leonard and I later became good friends in 1999 when he and I worked out of the Warren Post – I as a Trooper and Leonard as a ballistics and document examiner in what was then called the “Crime Lab.” We’ve remained good friends since.

In those days, if you were single, the MSP required you to live at the Post, or alternatively at state housing. Living at the post, allowed the Sergeants to work you 16 hours or more a day. There was no union for troopers in those days. When the Crime Lab moved into the Warren Post, all single troopers had to move out into a state-owned house.

As unmarried officers, Leonard and I lived in the basement of that house. Leonard’s hobby is metal machining. He now owns a complete shop wherein he can build anything out of metal. When he acquired metal lathes, he would set them up and test them in his little cubicle in the basement. Walking barefoot around that area usually ended with metal shavings imbedded in the walker’s feet. To further illustrate his mind-bending activities, it was not unusual to hear Leonard, who speaks fluent German and Russian, listen to Radio Moscow. He’d get worked up over some of the propaganda he heard.

Which all helps get me to my point; Leonard Speckin always marched to his own tune, and did it with passion. His intellect has always led to in-depth research and new breakthroughs in Forensic Science. Even in retirement, he remains the world’s leading Document Examiner – not just Michigan but for the world. His talents were sought in such famous cases as Jon Bennet Ramsey and many, many others.

His son Erich is no different. Erich was a child prodigy who quickly assumed his father’s passion for forensics. Erich is the world’s leading “Ink Dating Chemist,” and has held that distinction for many years. In addition to Ink Dating, the Speckin Labs has experts in Forgery, Sequencing of Entries, Examinations of Medical and Business records for Alterations, Additions, Rewritings, Ink Dating and Paper, Typewriting, Facsimiles, Photocopies, Fingerprints to name a few.

We are privileged to have these two speak at our dinner. It will be entertaining and illuminating. I guarantee you will be better Certified Fraud Examiners if you attend.

Joe Koenig
Vice President
KMI Investigations, LLC
Jefferson Wells

**Grand Rapids, Michigan
Expert Witness Testimony**

Speaker: TBD

CPE Credits: 2
Wednesday, January 21, 2009

Holiday Inn – Lansing West Conference Center
7501 W. Saginaw, Lansing, Michigan

7:00 a.m. Registration and Networking
7:30 – 9:30 a.m. Presentation (2 CPE Credits)

Cost: Lansing ACFE Members \$30, Non-Members \$35

Please RSVP to Sarah Jennings at president@lansingacfe.org

Buffet breakfast will be served

Payment will be accepted at the door, as will membership
applications and dues

Studying to take the CFE Exam?



2008 CFE Exam Prep Toolkit, US Edition
\$695 member, \$1,248 Non-Member



See www.lansingacfe.org more information
on studying for the CFE .

**Upcoming Events – National Association of Certified Fraud Examiners
www.acfe.com**

11/12 – 11/14/08 – San Francisco, CA – Build Your Fraud Practice/Financial Institution Fraud

11/16 – 11/18/08 – 2008 Pacific Rim Fraud Conference

12/8 – 12/9/08 – San Juan, PR – Professional Interview Skills

12/15 – 12/17/0 – Las Vegas, NV – Legal Element of Fraud/Conduct Internal Investigation

1/22 – 1/23/09 – Phoenix, AZ – Auditing for Internal Fraud

1/25 – 1/26/09 – Charlotte, NC – Introduction to Digital Forensics

Lansing Chapter of the Association of
Certified Fraud Examiners

Website: www.lansingacfe.org
Newsletter Chair: Kathryn Benson

*Newsletter submissions should be sent
to newsletter@lansingacfe.org by the
15th of the preceding month*

*The Lansing Chapter of the Association of Certified Fraud
Examiners provides services to all Certified Fraud Examiners in
the mid-Michigan and Western Michigan areas. The chapter
was officially incorporated on July 21, 2008, and will meet the
needs of professionals involved in the prevention and
detection of fraud.*

Interim Board of Directors

Interim President— President—Sarah Jennings president@lansingacfe.org Interim Officers - Vice President—Joseph Koenig vicepresident@lansingacfe.org Secretary—Randall Bitner secretary@lansingacfe.org Treasurer—Michael Sekoni treasurer@lansingacfe.org	Board Members at Large - John Bengel memberatlarge1@lansingacfe.org Steve Crumb memberatlarge2@lansingacfe.org Calvin Kladder memberatlarge3@lansingacfe.org Garth Nichols memberatlarge4@lansingacfe.org Ronald Pioch memberatlarge5@lansingacfe.org	Committee chairs— Membership Debbie Pellerito membership@lansingacfe.org Newsletter Kathryn Benson newsletter@lansingacfe.org Web design Garth Nichols Continuing Education Vacant
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Calendar of Events



December 17, 2008—5:30 p.m. in Lansing at the Holiday Inn West Conference Center, Erich and Leonard Speckin - Forensics for Certified Fraud Examiners

January 21, 2009—7:30 a.m. in Grand Rapids at the Crowne Plaza- Expert Witness Testimony

February 18, 2009—breakfast meeting, in Lansing, TBD

Please remember to view our website at www.lansingacfe.org under the Chapter News heading for the most up-to-date information

Further Announcements

Calling all members interested! Please consider volunteering your time to join a committee, be it for continuing education, membership, or anything else that you may consider a specialty that can benefit the chapter. This is our chapter and in order for our chapter to accomplish our goals it takes more than just showing up for meetings.

If there are interesting fraud related activities that you think others in the chapter would be interested in, whether it is a court-case in your community, a meeting in your particular industry, job-postings, etc. please let us know (this includes submitting articles). Submissions should be print ready and may be subject to editorial changes (for length, grammar and spelling). Please send your submissions by the 15th of the preceding month to either president@lansingacfe.org or newsletter@lansingacfe.org.