

Providing Services to All of Mid and Western Michigan Membership



PRESIDENT'S ADDRESS

We have had a great 2nd year of the Lansing Chapter of the Association of Certified Fraud Examiners.

I hope you are able to take advantage of our 2nd Annual Fraud Conference on May 12. Heinz Ickert and Harry Megerian have extensive experience in practice and will have phenomenal case studies to support their topics of *Financial Statement Fraud, Identity Theft and Locating Hidden Assets*. We continue to strive to bring quality continuing education to our local communities.

The Southeast Michigan Chapter of the ACFE hosted its 16th Annual Fraud Conference in April with Joseph Dervaes, Vice Chair of the ACFE Foundation Board of Directors and ACFE Fellow. His day long training provided great insight into understanding employee embezzlement in the workplace. We appreciate the support the Southeast Michigan chapter has given to us over the last few years and we will continue to work with them to provide great training and educational opportunities to Michigan.

The 21st Annual ACFE Fraud Conference and Exhibition is coming up in July with early registration open until 4/26/10. Speaking from my experience last year, it is an amazing time to meet other professionals and increase your skills both from the presenters as well as colleagues in attendance.

We will again be going on our summer hiatus after this month; this will be our last newsletter until September 2010. While we will not be holding monthly meetings or distributing monthly newsletters, although there will be a couple of things to watch out for:

- Board elections – information will be sent out electronically by the end of April
- Members appreciation picnic on Tuesday, July 13, location TBD

I will speak for the board and thank you for another great year. We will be working diligently this summer to organize great continuing education for our upcoming 2010 – 2011 year and I look forward to seeing everyone back in the fall. Have a wonderful summer!

Sarah L. Jennings, President

Inside this issue:

Upcoming meeting details.....	2
Investigator web tip.....	5
Prior meeting summary.....	6
Affiliated organization events.....	7
CBS Provides a Warning.....	10
ACFE Annual Fraud Conference Information.....	11-12
ACL Training.....	13
Board of Directors and Committee Chairpersons.....	14
Calendar of events.....	14
Further announcements.....	14

Special points of interest:

May 12th

8:00 -3:30 at Jay VanAndel and Rick Devos Building,
6191 Kraft SE, Grand Rapids, MI 49512

2nd Annual LACFE Fraud Conference

Registration at 8:00 a.m.

Cost: Members \$100; Non-members \$125

Upcoming Meeting May 12, 2010

LACFE 2nd Annual Fraud Conference

By: Harry Megerian and Heinz Ickert

Harry Megerian

Mr. Megerian worked for the U.S. Treasury Department, IRS-Criminal Investigation Division for twenty-nine years as a Special Agent, consisting of seventeen years as a Management Official and the last three years as a Computer Forensic Specialist, before his retirement. During his tenure with the Criminal Investigation Division, Mr. Megerian worked and oversaw large-scale financial and criminal tax investigations, as well as large-scale money laundering investigations. His experience and expertise with financial analysis, analysis of corporate books and records, and investigative knowledge and experience culminated in various Federal trials and convictions. His litigation support expertise is the direct result of his hours of trial preparation with the U.S. Attorney's Office and testimony before Grand Juries and Trial Juries in Federal District Court.

Mr. Megerian's years of investigative and computer experience lead the way to his training and experience as a Computer Forensic Specialist for the Criminal Investigation Division. During his tenure, he conducted over several-dozen computer forensic examinations, consisting of data retrieval, restoration and decryption, both in the field and in the laboratory. He was responsible for the coordination of several very large operations, involving numerous Computer Investigative Specialists from around the country. One operation netted well over one terabyte of information, in a forensic manner, from three servers and numerous stand-alone computers. He has utilized various forensic software suites, such as: Safeback, EnCase, and Ilook. Mr. Megerian has received extensive training in computer forensics at the US. Treasury Department Federal Law Enforcement Training Center in Glynco, GA., advanced certification (servers) training, training at North Texas University in databases, and attended yearly Continuing Professional Education Seminars and the Regional Computer Forensic Symposium at George Mason University. Mr. Megerian has served on the Advisory Board for the National Security Institute of Eastern Michigan University, now known as CeRNS-The Center for Regional and National Security, as well as the Advisory Board for the U.S. Secret Service creation of the Michigan Electronic Crimes Task Force, in conjunction with Walsh College-A Center of Excellence in Computer Security and Cyber Crimes. He is also a member of the United States Secret Service Michigan Electronic Crimes Task Force.

Heniz Ickert

Heinz E. Ickert CPA/CFF, CFE, CVA has practiced extensively in the areas of forensic accounting, complex financial transactions analysis and fraud detection, deterrence and investigation. His investigative background began as a military intelligence agent in the U.S. Army. His professional career began at one of the international accounting "Big 8" firms where he gained his initial forensic accounting experience. Mr. Ickert later started his own private practice providing a wide array of forensic accounting services including litigation support. He later merged his practice into a larger regional firm and developed its forensic practice. In 2009 he retired from that firm returning to private practice exclusive to forensic accounting, investigation and fraud detection and deterrence.

Mr. Ickert's work experience include both civil and criminal fraud investigations and have involved coordination with law enforcement agencies including the Federal Bureau of Investigation, Secret Service, Internal Revenue Service Criminal Investigation Division and various state and local agencies. He has worked on cases involving misappropriation of assets, money laundering, employee theft, Ponzi schemes, asset tracing, false financial reporting and complex financial transactions. He has been retained in both the prosecution and defense in fraud related matters. He has an extensive financial and investment background and holds Series 6, 7, 63 and 65 securities licenses.

Mr. Ickert is active in a number of professional organizations including the American Institute of CPAs, Ohio Society of CPAs and Association of Certified Fraud Examiners. He has authored numerous articles on fraud related topics and has been a frequent speaker and instructor relative to fraud including at the national level.



Scholarships for monthly meetings are available for unemployed members. Please contact Joe Koenig, Vice President, for details. Phone (616) 366-5856 or vicepresident@lansingacfe.org.

*The Lansing Chapter
of the Association of
Certified Fraud Examiners*



2nd Annual Fraud Conference

Wednesday, May 12, 2010

Jay VanAndel and Rich Devos Building

Lower Level - Davenport University

6191 Kraft SE

Grand Rapids, MI 49512



CONFERENCE PARTICULARS	
Registration Time:	8:00 a.m. – 8:45 a.m. (Continental Breakfast)
Conference:	9:00 a.m. – 3:30 p.m.
Conference Fee:	\$100 members, \$125 non-members \$100 per attendee for all group registrations
Meals (Included in fee):	Continental Breakfast; Fajita Buffet Lunch
Registration Deadline:	Monday, May 10, 2010
CPE Credit:	6.5 Hours
Dress:	Business Casual

Registration form and agenda on attached page

***Lansing Chapter of the ACFE
2nd Annual Fraud Conference
Wednesday, May 12, 2010***

Time:	Session:
8:00 – 8:45	Registration
8:45 – 9:00	Welcome and Chapter Business
9:00 – 10:40	Heinz Ickert, CPA, CFE, CFF, CVA “Red Flags of Financial Statement Fraud”
10:40 – 10:50	Break
10:50 – 12:00	Harry Megerian, Director, Computer Investigative Services “Identity Theft and Your Corporate Responsibility”
12:00 – 12:45	Lunch
12:45 – 1:40	Harry Megerian, Director, Computer Investigative Services “Identity Theft and Your Corporate Responsibility” - concluded
1:40 – 1:50	Break
1:50 – 3:30	Heinz Ickert, CPA, CFE, CFF, CVA “Locating Hidden Assets”

Questions e-mail secretary@lansingacfe.org

Please detach and remit with payment to:

Lansing Chapter of the ACFE, P.O. Box 4312, East Lansing, MI 48826

Name: _____

Name on Badge: _____

Company: _____ Title: _____

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E-Mail Address: _____

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Address: _____

City: _____ State: _____ Zip: _____

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The Lansing Chapter of the Association of Certified Fraud Examiners is a registered member with Reid Preferred Group of Associations (RPGA). As a registered member, LACFE members can attend any Reid Sponsored Open Enrollment Seminar in any state and receive the RPGA discount.

- Investigator Web Tip -

EVALUATING EXAGGERATION WITHIN A RESPONSE

During a recent congressional hearing a CEO of one of the big three auto makers was asked, "Isn't it true that you have been trying to sell your company for several years?" The response to this question was, "I don't get up every morning and spend the day trying to sell the company." On the literal level this exaggerated response was undoubtedly the truth, but it certainly did not mean that the CEO had not been trying to sell his company. An exaggerated response like the one above allows a suspect to imply non-involvement without lying. As a further benefit to the liar, the sarcasm within an exaggerated response often discourages further questioning. The above mentioned CEO was never again asked about efforts to sell his company.

John E. Reid and Associates, Inc

Interview and Interrogation Technique Training Seminar:

This training seminar features a discussion of three primary topics: Behavior Symptom Analysis (the verbal and nonverbal behavior characteristics which can be used to distinguish a truthful person from a deceptive individual); the Behavior Analysis Interview (a non-accusatory interview process utilizing both investigative behavior provoking questions); and, The Reid Nine Steps of Interrogation. Available dates and locations listed below.

5/11/10 – 5/14/10	Hyatt Regency Indianapolis, IN
5/17/10 – 5/20/10	Cincinnati Police Academy Cincinnati, OH
6/1/10 – 6/4/10	Holiday Inn Detroit/Southgate, Mi

Occasionally, a suspect will use sarcasm to offer what might be called a pretend confession. As an illustration, the suspect may be asked, "Did you steal the missing deposit?" The suspect's response is, "Right. I took the money and was also involved in assassinating President Kennedy." Because part of his response is obviously false (being involved in the Kennedy assassination), the suspect is hoping that the investigator will assume that the other part of his response is also false.

Continued on page 8

Prior Meeting Summary April 14, 2010

Regulating Gaming – Cheating & Fraud

By: Don McGehee & Fred Cleland

On April 14, 2010 Donald McGehee (Michigan Attorney General's Office) and Fred Cleland (Michigan Gaming Control Board) gave a wonderful presentation on Regulating Gaming to our attendees at the Davenport University campus in Grand Rapids. As usual, the presentation afforded the attendees 2 CPE credits.

Their presentation focused on:

- Introduction to Michigan Gaming
- Gambling Revenues
- Common Gambling Game Cheats
- Money Laundering
- Counterfeiting
- Fraudulent Practices with Procurement
- Fraud in the reporting of revenue and taxes

The Gaming Control Board now oversees Horse Racing, Michigan Lottery, Charitable Gaming, Indian Gaming, and Commercial Casino Gaming (3 in Detroit). In addition to the lottery and the five racetracks, it oversees the 3 Detroit Casinos.

Part of the presentation included videos that graphically showed various cheating techniques used by professional cheats. Nothing else could have showed just how the professional cheats committed the illegal acts. The presentation further showed how the gaming business has evolved over the years so as to enable gaming establishments to catch these professional criminals and obtain the evidence needed to criminally prosecute them.

A little known fact is that Detroit is the 4th largest in the U.S. Casino market, with annual revenues of \$1.229 Billion (2005). Las Vegas is tops with \$6.031 billion (2005).

All in all it was a great presentation and very enlightening.

Joe Koenig

Studying to take the CFE Exam?



Lansing ACFE Chapter study groups now taking place!
Contact Michael Sekoni at Michaels@accidentfund.com for more information
2010 CFE Exam Prep Toolkit, US Edition \$815 member, \$1,268 Non-Member
See www.lansingacfe.org more information on studying for the CFE

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

5/3/2010 – 5/4/2010

[Boston, MA – Conducting Internal Investigations](#)

From receiving the initial allegation to testifying as a witness, this instructor-led course will prepare you for every step of an internal investigation of fraud. Lead an investigation with accuracy and confidence by gaining knowledge about legal considerations, document collection, interviewing skills and evidence documentation. This course includes a relevant practical problem, which you and your fellow attendees will work from beginning to end. Get practical experience you will take back to apply in your own work.

5/13/2010 – 5/14/2010

[Houston, TX – Digital Forensics Tools & Techniques](#)

This intermediate-level course will introduce fraud examiners to the processes, tools and techniques used by computer forensic examiners. An overview of techniques and processes used by computer forensic examiners will be provide with best-in-class computer forensic software and hardware that is most commonly used by professionals. Computer forensic processes and techniques will be examined to provide an operating model for best practices in securing, obtaining, and analyzing digital evidence pertaining to fraud investigations.

5/24/2010 – 5/27/2010

[New York, NY – CFE Exam Review Course](#)

If you are pursuing the Certified Fraud Examiner designation, the CFE Exam Review Course will help you master the concepts tested on the CFE exam: financial transactions; legal elements of fraud; fraud investigation; and fraud prevention and deterrence. This 3 ½ day, instructor-led course provides the essentials needed to pass the CFE Exam and become a Certified Fraud Examiner. This course, in combination with the CFE Exam Prep Course software, will provide you with an unbeatable combination for passing the exam.

6/7/2010 – 6/10/2010

[Austin, TX – Principles of Fraud Examination](#)

Build a solid foundation in fraud prevention, detection and deterrence at the most comprehensive course on the subject. For 3 ½ days you will be immersed in the dilemma of fraud by interacting with your colleagues and peers, sharing in discussions, participating in instructor-led lectures and watching video screenings. In addition to fraud training, the event provides ample opportunities to network with ACFE staff and faculty members and other attendees through group lunches and social functions.

IIA Local Events

Tuesday, May 11, 2010
7:30 a.m. - 9:00 a.m.
Effective Audit Reporting

www.theiia.org

SAABA Local Events

Visit the website listed below
for upcoming events

www.saaaba.org

EVALUATING EXAGGERATION WITHIN A RESPONSE (continued from page 5)

A sarcastic response often allows the guilty suspect to answer the investigator's question without lying. An investigator should respond to an exaggerated, sarcastic response like any other evasive response. That is, the same question should be repeated in a non-accusatory manner, e.g., "Sam, I'm not investigating Kennedy's death. What I need to know is whether or not you stole the missing deposit."; "Sir I'm not asking about what you do every morning. Have you attempted to sell your company in the last several years?"

Another tactic involving an exaggerated response is illustrated in an interview we critique during our Advanced course. The subject is a teacher accused of sexual assault. The victim alleges that the teacher kissed her, placed his hand on her breast and moved his hand down to her stomach and eventually placed his fingertips under the top of her jeans. When the teacher was asked at the beginning of his interview, "Tell me what (the victim) is saying you did to her?" the suspect responded, "She said that I kissed her, fondled her breast and put my hands down the front of her pants." This, of course, is a distorted description of the allegation but allows the teacher (who later confesses) to tell the truth when he denies *fondling* her breast or putting *both hands* down her pants.

Innocent suspects will typically offer an accurate description of the allegation against them.

This same principle applies to guilty suspects who may attach their own exaggerated definition to legal or descriptive language. For example a suspect who is asked, "Tell me why you wouldn't have sexual contact with a child?" may respond, "Because I'm not a child molester." Under this circumstance, the investigator should ask the follow-up question, "Define for me what a child molester is?" A guilty suspect is likely to offer an exaggerated definition such as, "Well, that's someone who abducts little children from their homes and drives them out to the country where he forces them to engage in perverted sex." An innocent suspect will offer a proper definition of the term, "That's any adult who has sexual contact with someone under the age of 18."

While the very concept of exaggeration involves distorting reality, and therefore represents a falsehood, not all exaggeration necessarily means that a person is lying. It is not uncommon for legitimate victims to exaggerate some aspect of an allegation. Consider the following statement taken from a harassment victim:

"He never showed me any respect and was always putting me down in front of other employees. He would constantly talk about how sexy I looked and every time I was in his office he would find some excuse to touch me."

Continued on page 9

EVALUATING EXAGGERATION WITHIN A RESPONSE (continued from page 8)

There is no question this statement is not true on the literal level. Certainly there were occasions when the accused showed the complainant respect and times when he did not put her down. It is implausible to believe that 100% of the conversations between the accused and complainant centered around how sexy she looked or that she never had an incident where he did not touch her while she was in his office. Legitimate victims who are upset, frightened or angry when they report an offense will often exaggerate such things as the frequency or length of an occurrence. This is a natural product of emotions affecting the accuracy of a person's recollections.

When taking a statement from a person who is relating an emotional event, the investigator needs to recognize the possibility of exaggerated recollections and direct his or her questions toward objective assessments. The following examples illustrate this:

- V: "He was always threatening to hurt me or my kids."
I: "When is the last time he threatened you?"; "What specifically did he say?"
V: "He kept hitting me."
I: "Approximately how many times do you remember him hitting you?"; "What did he hit you with?"
V: "He was a big guy and pulled out this knife with a really long blade."
I: "As I stand next to you, was he taller or shorter than me?"; "Show me on this flashlight handle how long the blade was."

In conclusion, exaggerating some aspect of a response often allows a guilty suspect to answer the investigator's question without lying. Because many of these responses also incorporate sarcasm, the interviewer may believe that the suspect was offended by the question and not pursue the area further. Exaggerated responses are evasive responses and the proper interviewing tactic is to re-ask the same question in a non-accusatory manner. It is a common ploy for guilty suspects to exaggerate the nature of an allegation against them or to exaggerate the definition of legal terms such as a child molester, arsonist or thief. On the other hand, witnesses or victims who are relating an emotional event may naturally exaggerate aspects of the event. Under this circumstance, the investigator should ask questions that elicit objective information.

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CBS Provides a Warning

By: Ron Pioch

They stand like stoic servants ready to do our bidding. These ubiquitous devices can easily provide the copies of that resume for the candidate review committee, create an electronic copy of that contract to e-mail to the attorney or provide a duplicate tax return. I am writing, of course, about the copy machine. These indispensable devices located in almost every office are technological wonders. Copiers make our lives easier, increase our productivity and improve communications. However, as CBS news recently (April 19, 2010) reported (link below), copiers could also put our most sensitive information at risk. According to the story, since 2002 most copiers come equipped with a hard drive that records a digital image of every copy made, each fax sent, and all faxes sent through the machine. These disk drives have the ability to store thousands of images. Readily available software can download the images, thereby making the information contained therein accessible to fraudsters.

Of course, the information is relatively secure while the machine is located in our offices behind locked doors and within view of office staff. However, what happens when your organization decides to upgrade or replace a copier with a new model? What happens to that disk drive then? Another concern is not knowing exactly what that technician is doing when he or she has copier parts spread all over the floor of the copy room. Could they be performing more than just maintenance on the machine? Might they be swapping hard drives to obtain information to sell on the black market? Or “to sell to the highest bidder?”

The report also stated that vendors do not ordinarily take any action to remove digital images before reselling copy machines; therefore, the person receiving a refurbished machine may get thousands of images from the prior user.

The reporter working with technicians successfully obtain sensitive medical, law enforcement and payroll information from recycled copiers. The report included the following statistic from a study performed by Sharp Images. Sixty-percent of Americans did not know that copiers stored digital images (the author was among that 60%).

As anti-fraud consultants and auditors, it behooves us to inform our clients about this risk. Beyond awareness, we need to encourage our patrons to take precautionary measures to ensure removal of all digital images prior to returning or disposing of any copy machine. In addition, we should advise clients to use only reputable persons to repair or maintain the copy machines. Finally, our clients should address security concerns before contracting to purchase or lease a copier or when entering into a maintenance agreement.

On the plus side, these digital images could provide a wealth of information during a fraud investigation. The availability of digital images is something for the fraud examiner to consider when searching for information on misdeeds and perpetrators of those deeds.

Fortunately, based on information contained in the report and comments posted to CBS’s website about the story, it is not hard to reduce the risk. Some copiers come equipped with encryption software, have available an erase or encrypting option, and/or the ability to erase digital images.

I recommend to the reader to follow the link that follows and review the full report. Link to the report:
<http://www.cbsnews.com/video/watch/?id=6412572n>

**21st Annual ACFE
Fraud Conference and Exhibition**

July 25-30, 2010 | Gaylord National | Washington, D.C.



**UNITED
IN THE FIGHT**

What does the future of anti-fraud education look like? Attend the 21st Annual ACFE Fraud Conference and Exhibition to see. The ACFE Fraud Conference and Exhibition connects you with experts, resources and information that can help you gain an edge and stay competitive in this rapidly evolving profession. Gain the knowledge and best practices you need to win the fight against fraud. Join your fraud-fighting colleagues in Washington, D.C., at the largest gathering of anti-fraud professionals in the world.

Highlights of the Fraud Conference include:

- A dynamic lineup of expert speakers
- More than 60 educational sessions
- Dedicated networking time to meet with colleagues
- Pre- & Post-Conference programs featuring intensive workshops
- Exhibit Hall featuring more than 60 exhibitors
- Interactive panel discussions led by industry experts
- Advanced sessions to better hone your existing skills and develop a deeper understanding of fraud
- Explore career options at the ACFE Career Connection

The Anti-Fraud Event You Can't Afford to Miss

Unite with other anti-fraud professionals from around the world at the 21st Annual ACFE Fraud Conference and Exhibition to learn the latest on fraud prevention and detection to aid you in this global fight. The keynote speakers, panel discussions and educational workshops all provide valuable, ready-to-implement ideas that help put your company in a better position to eliminate fraud from the workplace. Get the skills and information most relevant to you while building and cultivating relationships with peers, and discover business tools you need to succeed in this dynamic profession.

**21st Annual ACFE
Fraud Conference and Exhibition**
July 25-30, 2010 | Gaylord National | Washington, D.C.



**UNITED
IN THE FIGHT**

Keynote Speakers

Neil Barofsky

Special Inspector General, SIGTARP

Prior to assuming the position of Special Inspector General, Mr. Barofsky was a federal prosecutor in the US Attorney's Office for the Southern District of New York for more than eight years. In that office, Mr. Barofsky was a Senior Trial Counsel who headed the Mortgage Fraud Group, which investigated and prosecuted all aspects of mortgage fraud, from retail mortgage fraud cases to investigations involving potential securities fraud with respect to collateralized debt obligations. Mr. Barofsky also led white collar prosecutions during his tenure as a member of the Securities and Commodities Fraud Unit, which included the case that led to the conviction of former Refco President Tone Grant, and the guilty plea of Phillip Bennett, Refco's former CEO. Mr. Barofsky received the Attorney General's John Marshall Award for his work on the Refco matter.

James T. Reese, Ph.D.

Author, Lecturer, Consultant

Dr. Reese is an internationally known, award-winning authority in the specialty areas of ethics, criminal profiling, stress management, leadership and motivation. Weaving his powerful anecdotes of 25 years of experience as an FBI criminal personality profiler together with 10 years as CEO of James T. Reese & Associates, Dr. Reese brings the latest information on the topic to the podium and provides "life-changing" presentations. His expertise and reputation as a speaker has found him presenting before more than 350 Fortune 500 companies. He has provided expert testimony before the United States Congress and addressed the President of the United States' Council on Integrity and Efficiency.

Irving Picard

Partner, Baker Hostetler and Madoff Trustee

Irving Picard is currently serving as the court-appointed trustee under the Securities Investor Protection Act (SIPA) in the liquidation of Bernard L. Madoff Investment Securities LLC where he is centrally involved in the recovery of funds for victims of the fraud. Mr. Picard also serves as a court-appointed trustee in securities brokerage house liquidations under SIPA. He focuses his practice primarily on representing unsecured and secured creditors, commercial landlords, bankruptcy trustees and other parties in interest in bankruptcy reorganization cases, as well as in out-of-court restructurings. Mr. Picard has extensive litigation experience including investigating the financial affairs of debtors and seeking to recover property, objections to confirmation of chapter 11 plans, substantive consolidation and preference and fraudulent transfer issues.

Justin Paperny

Convicted Fraudster & Former Investment Executive

Justin Paperny was released from federal prison in 2009 after serving an 18-month sentence as a consequence of a single count of conspiracy to commit securities fraud. After graduating University of Southern California as a student-athlete in 1997, Justin had built a thriving career as a stockbroker at Bear Stearns and UBS. Interactions with his senior partner and a client, who operated a Ponzi scheme, were at the nexus of his conviction. Since his release in August 2009, Justin has built a career as a public speaker, author, and consultant.



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Location (both sessions)

**VisTa Tech Center on the campus of Schoolcraft College
Livonia, MI**

Class sizes are limited so register early!

***This course uses hands-on training and examples, and participants are encouraged to bring a laptop with ACL installed. Rental laptops with ACL installed are available for an additional \$50 fee. Contact Nichole at chapteradmin@detroitiia.org for additional information. Please visit our chapter website at www.detroitiia.org for course description, instructor information, and directions to VisTa Tech.**

****Payments are due at least 7 days prior to the start of each class. If payment has not been received at least 7 days prior to the start of your class, your registration will be cancelled.**



**2009-2010
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Calendar of Events

May 12, 2010

2nd Annual LACFE Fraud Conference
8:00 a.m., Jay VanAndel and Rick Devos Building,
Davenport University
6191 Kraft SE, Grand Rapids, Mi 49512

July 13, 2010

Member Appreciation Picnic
Location TBD

**We are on summer hiatus and will resume monthly
meetings in September 2010.**

**Be sure to watch your email for updates
and announcements!**

Please view our website at www.lansingacfe.org for further details

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 strong leadership is required.

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 by contacting any of the individuals listed to the left.

Lansing Chapter of the Association of the Certified Fraud Examiners

Website: www.lansingacfe.org
Newsletter Chair: Kristy Moore

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.