



# Lansing Chapter of the Association of Certified Fraud Examiners



November 2011

Volume 4, Issue 2

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



## ***PRESIDENT'S ADDRESS***

I am so excited for our first full day seminar of the year. We have some great speakers coming to Lansing to provide our CPE on November 16.

Eric Eggan is a local attorney with Honigman Miller Schwartz and Cohn LLP who will review various legal issues pertinent to examiners as well as items that can be stumbling blocks from both the internal and external investigation stand point.

We will also be hearing from Joe Jackson, a special investigator with the Detroit Public Schools, on the fraud and abuse that the school system has encountered, how it was found and what is now being done about it.

Lastly, Pinkerton Consulting and Investigations will be presenting on tracing of assets, when it is useful and the methods to complete the process.

We are also providing discussion on our ACFE Code of Ethics.

I hope you are able to attend these great and economical sessions!

*Sarah L. Jennings, President*

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### **Special points of interest:**

**November full day seminar November 10, 2011.  
See page 4 for details**

**November evening 1 hour session November 16, 2011  
See page 6**



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## Member Job Postings

*Unfortunately we have members and many within our field looking for work. In an effort to help those who have, and who continue to, support our Chapter, we will post positions from any member organization.*

Please submit job postings to Sarah Jennings at [president@lansingacfe.org](mailto:president@lansingacfe.org)

### Additional Tips for Job Seekers:

- **Get LinkedIn – Join one of the many discussion groups**
- **Look at the ACFE Career Center**
  - <http://www.acfe.com/career-center-home.aspx>
  - **Interview and job search checklists**
  - **Articles, publications**
  - **Profiles of member CFE's**
  - **Sample career paths**
  - **Access to experts**
  - **ACFE Job Board**



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## GLOBAL FRAUD SURVEY 2012 REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

The ACFE recently sent out communications to all CFEs in good standing inviting them to participate in the [2011 Global Fraud Survey](#)\*, the ACFE's biennial study of the costs and effects of occupational fraud. The results of the survey will be compiled in the *2012 Report to the Nations on Occupational Fraud and Abuse*. As you may be aware, the *Report to the Nations* is among the most widely-quoted sources on white-collar crime statistics in the world.

The participation of all CFEs in our chapter will ensure that the research accurately reflects the current state of anti-fraud efforts and will increase the value of the *Report to the Nations* in the global fight against fraud.

The link to access the survey is: <http://www.zoomerang.com/Survey/WEB22CV5QZNUA4/>. **The deadline for survey participation is December 2, 2011.** In recognition of time spent, the ACFE will credit participants with 2 hours of ACFE (non-NASBA) CPE and provide access to a free *2012 Report to the Nations* preview webinar, which will provide an advance look at the study's findings prior to its release in the second quarter of 2012.

\*Please note this survey is open to CFEs only. Associate members are not eligible.





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



# Fraud Conference

## Thursday, November 10, 2011

LAFUCU – West Lansing  
106 North Marketplace Boulevard, Lansing, MI 48917  
517-622-6600

<b>CONFERENCE PARTICULARS</b>	
Registration Time:	8:30 a.m. – 8:45 a.m. (Continental Breakfast)
Conference:	8:50 a.m. – 4:30 p.m.
Conference Fee:	\$90 members, \$115 non-members ½ Day \$45 members, \$60 non-members
Meals (Included in fee for full day):	Continental Breakfast; Buffet Lunch
Registration Deadline:	Monday, November 7, 2011
CPE Credit:	8 Hours
Dress:	Business Casual



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## **Fraud Conference Thursday, November 10, 2011**

<b>Time:</b>	<b>Session:</b>
8:30 – 8:45	Registration
8:45 – 8:50	Welcome and Chapter Business
8:50 – 9:40	Sarah Jennings, Maner Costerisan “Code of Ethics”
9:40 – 9:50	Break
9:50 – 10:40	Eric Eggan, Honigman Miller Schwartz and Cohn LLP “Legal Issues for Examiners in Michigan”
10:40 – 10:50	Break
10:50 – 12:30	Joe Jackson, Special Investigator-Forensic Auditor “Fraud and Abuse in the Detroit Public Schools”
12:30 – 1:00	Lunch
1:00 – 2:40	Daryn Rollins, Pinkerton Consulting and Investigations “Tracing of Assets”
2:40 – 2:50	Break
2:50 – 4:30	Daryn Rollins, Pinkerton Consulting and Investigations “Tracing of Assets” - concluded

*Questions e-mail [memberatlarge4@lansingacfe.org](mailto:memberatlarge4@lansingacfe.org)  
Register online at [www.lansingacfe.org](http://www.lansingacfe.org) or*

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**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: \_\_\_\_\_

Lansing ACFE Member? Yes \_\_\_\_\_ No \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_



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1 hour CPE at Davenport University from 6 p.m. – 7 p.m.  
Visit [www.lansingacfe.org](http://www.lansingacfe.org) for more details

Eugene S. Debbaudt has forty years of professional experience as a Federal Bureau of Investigation (FBI) Special Agent, Cold Case Investigator, Private Investigator, and Security Consultant.

Mr. Debbaudt is a Licensed Private Investigator and owner of Debbaudt Investigations, LLC. He works with individual and corporate clients in matters involving security analysis, security consultations, product loss, proprietary interests, case assessments, domestic matters, insurance claims, and white collar investigations. Mr. Debbaudt worked for the Kent County Sheriff's Department and the Big Rapids Department of Public Safety as a Cold Case Investigator. As Supervisor in charge of FBI Operations in West Michigan, Mr. Debbaudt was responsible for personnel matters, criminal and intelligence investigations, media, public and interagency relations. As an FBI Special Agent, Mr. Debbaudt supervised, directed, and participated in many multi-jurisdictional task forces and major case investigations.

Mr. Debbaudt is a member of the Society of Former Special Agents of the FBI, West Michigan Chapter, the Former Special Agents of the FBI, and Past President of the West Michigan Law Enforcement Association. Mr. Debbaudt earned a Bachelor of Science degree from Eastern Michigan University.

**November 16, 2011**

**Eugene S. Debbaudt**

**Fraud Investigations**

**December 14, 2011**

**William Ravenscraft**

**Planning and Executing  
a Fraud Investigation**

William Ravenscraft is Lead Auditor for Amway Internal Audit Services. As Lead Auditor, William leads and conducts investigations of employee fraud in the United States and international affiliates. William participates in various levels of the investigation process, from data mining and interviewing, to interrogation and evidence collection. He has leveraged his 14 years of internal audit experience to help identify the control weaknesses that were exploited and recommend appropriate controls to mitigate future losses. William joined Amway in 2006 after 2 years with Ernst and Young in their Business Risk Services division and 7 years with Business Strategy, a local profit recovery firm. William is a Certified Internal Auditor and a Certified Fraud Examiner. He earned his Bachelors of Business Administration from Grand Valley State University in Allendale, Michigan.





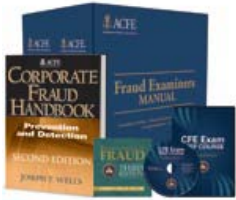
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## Studying to take the CFE Exam?



2011 CFE Exam Prep Toolkit, US Edition \$845 member, \$1,298 Non-Member  
See [www.lansingacfe.org](http://www.lansingacfe.org) more information on studying for the CFE  
Join one of the many CFE groups on LinkedIn and discuss tools of the trade with your peers!

### Upcoming Events – National Association of Certified Fraud Examiners

[www.acfe.com](http://www.acfe.com)

12/5/2011 - 12/6/2011

#### Las Vegas, NV – Interviewing Techniques for Auditors

*Gathering information from interviews with employees is an integral part of the audit process, but getting to the truth requires more than simple questions. Learn significantly more about a company when you conduct interviews that probe more deeply, follow up on signs of potential deception and politely — but firmly — pursue evasiveness. This two-day, instructor-led course shows you how to conduct more effective interviews in your audit process to increase your effectiveness in obtaining the truth and detecting lies and deception.*

12/6/2011 - 12/7/2011

#### Las Vegas, NV – Financial Institution Fraud

*Financial institutions have always been a target for criminals. But in this age of technological advancements and increases in organized criminal activity, financial institutions are finding it difficult to keep ahead of the fraudsters. Add to this the significant regulations related to the industry and it becomes clear that personnel must maintain constant vigilance in order to detect and prevent fraud at their bank and other financial institutions.*

*This two-day instructor-led course will address challenges and solutions related to fraud and financial institutions including cyber frauds and privacy issues. Relevant regulations such as anti-money laundering laws and practices, the Bank Secrecy Act, the USA PATRIOT Act and the Gramm-Leach-Bliley Act will be addressed with related and applicable anti-fraud solutions. In addition, the course will discuss what controls can be implemented to minimize the threat of both data and identity theft.*

12/12/2011 - 12/15/2011

#### Austin, TX– Principles of Fraud Examination

*Build a solid foundation in fraud prevention, detection and deterrence with Principles of Fraud Examination, the most comprehensive course on the subject. Explore the four basic areas of fraud examination: Fraud Prevention and Deterrence, Legal Elements of Fraud, Fraudulent Financial Transactions and Fraud Investigation. This course is taught by leading practitioners who will provide best-practices guidance and expert insight on dealing with the professional challenges you encounter daily.*

*For 3½ days, immerse yourself in anti-fraud training while interacting with colleagues and peers. The course includes lectures, group discussions and video presentations. In addition to anti-fraud training, this event provides many opportunities to network with your peers, as well as with ACFE staff and faculty members, at group lunches and social functions.*

#### IIA - Lansing

Tuesday, November 8, 2011

7:30 a.m. - 9:00 a.m.

Audit Risk Assessments

[www.theiia.org](http://www.theiia.org)

#### IIA – Western Michigan

Thursday, December 8, 2011

11:30 a.m. - 1:00 p.m.

Lunch with a CAE

[www.theiia.org](http://www.theiia.org)



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## 2011 - 2012 Board of Directors and Committee Chairpersons

### President -

Sarah Jennings

[president@lansingacfe.org](mailto:president@lansingacfe.org)

### Vice President -

Deb Pellerito

[vicepresident@lansingacfe.org](mailto:vicepresident@lansingacfe.org)

### Secretary -

Kathryn Krause

[secretary@lansingacfe.org](mailto:secretary@lansingacfe.org)

### Treasurer -

Ron Pioch

[treasurer@lansingacfe.org](mailto:treasurer@lansingacfe.org)

### Board Members at Large -

John Bengel

[Memberatlarge1@lansingacfe.org](mailto:Memberatlarge1@lansingacfe.org)

Steve Crumb

[Memberatlarge2@lansingacfe.org](mailto:Memberatlarge2@lansingacfe.org)

Calvin Kladder

[Memberatlarge3@lansingacfe.org](mailto:Memberatlarge3@lansingacfe.org)

Ed Etter

[Memberatlarge4@lansingacfe.org](mailto:Memberatlarge4@lansingacfe.org)

Scott Qualkinbush

[Memberatlarge5@lansingacfe.org](mailto:Memberatlarge5@lansingacfe.org)

### Membership Chair

Vacant

[membership@lansingacfe.org](mailto:membership@lansingacfe.org)

### Newsletter Chair

Vacant

[newsletter@lansingacfe.org](mailto:newsletter@lansingacfe.org)

### Web Design Chair

Kathryn Krause

## Calendar of Events

Thursday, November 10, 2011- Full day Fraud Conference, Lansing (8 CPE)

Wednesday, November 16, 2011 – Fraud Investigations, Davenport Grand Rapids, 6-7 pm (1 CPE)

Wednesday, December 14, 2011 – Planning & Executing a Fraud Investigation, Davenport Grand Rapids, 6-7 pm (1 CPE)

Wednesday, January 11, 2012 – Full day Fraud Conference, Grand Rapids (8 CPE)

[www.lansingacfe.org](http://www.lansingacfe.org) for more 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](http://www.lansingacfe.org)

Newsletter Chair: Vacant

Newsletter submissions should be sent to [newsletter@lansingacfe.org](mailto: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.*