



# Middle Tennessee Chapter of the Association of Certified Fraud Examiners

April 2016

## President's Notes

by Nathan Abbott, CFE, CISA, EA

# The Examiner



The start of April means spring is here! April brings warmer weather and playing outside for some - for others like me it means only a couple of more days until the end of tax season. April also means that our 20th Annual Fraud Conference has come and gone. It was another great success this year with the conference selling out and the great speakers

that we had. The CPE certificates have been emailed to all who signed-in at the conference. In addition, there is an evaluation link for you to provide feedback. If you did not get your certificate, please send us an email at:

[info@middletennesseecfe.org](mailto:info@middletennesseecfe.org)

There are two more chances to earn two hours CPE at our April and May luncheons so be looking in your inbox for info on registration.

Mark your calendar for our chapter social event on June 9th! This is free for members and will be a luncheon held at Scarritt Bennett.

Have a great day!

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## Calendar of Events



Our 2015 – 2016 CFE luncheons will be held at the Scarritt-Bennett Center located at 1008 19<sup>th</sup> Avenue South in Nashville. You will find this year's calendar below. All luncheons will begin at 11:30 am. The event dates remaining for this year are:

Luncheon – April 21, 2016

Luncheon – May 19, 2016

Social – June 9, 2016\*

\* member-only events

## CFE Prep Course Giveaway

The Middle Tennessee Chapter, ACFE, has a drawing each year to give away a CFE Exam Prep Course, valued at \$745 (member price) to a chapter member who is not yet a CFE. To be eligible:

1. Contestant must be a member of the Middle Tennessee Chapter of the ACFE, in good standing for at least six (6) months (prior to the date of the drawing).
2. The Contestant must have not yet earned their CFE certification.
3. The Contestant must be eligible and willing to meet all requirements to become a Certified Fraud Examiner and sit for the CFE exam by December 31<sup>st</sup> of the year in which the contestant is determined to be the winner of the contest and receives the prep-course\*\*.
4. Should it be determined the winning Contestant has not met the requirements set forth above, the winning contestant must reimburse the Chapter for the cost of the prep-course by January 31<sup>st</sup> in the year following the drawing (i.e. Contestant wins the prep-course in June 2015; reimbursement would be due January 2016).



### To Enter:

All those who are eligible and agree to the terms of the drawing should contact [Mark.Ingram@tn.gov](mailto:Mark.Ingram@tn.gov) to enter the drawing and submit the CFE Exam Prep-Course Giveaway Contest, Agreement to Terms and Conditions form no later than June 1<sup>st</sup>.

## CPE Certificates

How do attendees to events get a CPE certificate? Certificates are emailed out after the event. If you did not get a certificate, it may be that you did not pay, failed to sign in at the event, or gave a wrong email address. Please remember to update your information on the new chapter website to ensure that you will receive your certificate promptly.



Please email [info@middletennesseecfe.org](mailto:info@middletennesseecfe.org) to request a copy of your CPE certificate.

### **Just a Sign-In Sheet or Evidence? By Suzzie Singleton, Chapter Training Director**

There are three basic types of evidence: Testimonial, Real and Demonstrative.\* *Testimonial evidence* is oral statements made by witnesses under oath. *Real evidence* includes documentary evidence and physical evidence that have played a part in whatever is being litigated. This can include items such as ledgers, invoices, canceled checks or sign in sheets and physical evidence can be items such as copy machines or recordings that may show what occurred on or around them. These items provide support, one way or the other, to the case. *Demonstrative evidence* is something that is created specifically for trial, such as a graph or chart to be used as a visual aid.

As I am not an attorney, I will stop here with the legal discourse. But why is it important? Because, as a sponsor organization offering continuing professional education (CPE) classes for a variety of certifications, we are held to standards for awarding that CPE. We are required to keep the following as proof:

- Records of participation
- Dates and locations
- Instructor names and credentials
- Number of CPE credits earned by participants
- Results of program evaluation

The Chapter also must have information related to course development such as copies of program materials, and a record of how CPE credits were determined.

The message below that is on the email reminders for the conference is our way of reminding you of the importance of your part in completing the documentation that is evidence of your attendance:

***Remember to complete the sign-in sheet at the conference registration table to be eligible to receive your CPE credits and Certificate. The CPE Certificates will be emailed to you after the conference. Once the event has ended, the sign-in sheets are completed. Signatures of the attendees on the sign-in sheet will be the only valid evidence of attendance. If you do not sign in, you waive your right to receive CPE credits.***

We also announce reminders to sign in and why it is important. As we have to keep this evidence for a period of time as proof of attendees and of the program offered, we rely on documentary evidence. Per NASBA, whose guidelines the Tennessee State Board of Accountancy follows, the "key is that the attendance monitoring should provide the CPE program sponsor with a level of comfort, and ensure that the CPE credits awarded to a participant are accurate." The organization is required to perform a number of tasks in order to comply with all the regulatory requirements for the presentation of CPE. The attendee has only one responsibility-sign the sheet. Failure to do so demonstrates a lack of accountability that is the bedrock of our profession.

As an ACFE Chapter, full of investigators and fraud examiners, we rely on evidence, such as documentation proving when and where someone is, and without that documentation, we can't prove it. We, as an organization providing CPE within the guidelines of standards of Tennessee Board of Accountancy, can do no less and should not be asked to do less, thus losing our credibility and our ability to continue to provide CPE in the future.

So is it just a sign-in sheet or evidence? The answer is when properly used, sign-in sheets serve as evidence of an individual's attendance.

*\*Legal information obtained from "2012 US Fraud Examiners Manual."*

## **Chapter Scholarships**

Our chapter gives away thousands of dollars in scholarships each year to deserving students. Please see our chapter website at <https://middletennesseecfe.wildapricot.org/Scholarships> for more information.



## Important Meeting Information

### Luncheon Reservation/Cancellation Policy—Please Take Note!



Please be sure you make reservations for the luncheons prior to attending. We need the reservations to plan appropriately for our attendees and to eliminate confusion at the luncheons. You will receive a confirmation email after you submit your reservation.

Luncheons are \$10.00 for members who make their reservations by the reservation deadline, usually the COB one week prior to the luncheon. For members who make a reservation but do not attend or call to cancel, the cost is \$20.00. Individuals who attend without making a reservation will also be charged \$20.00.

To cancel your reservation and avoid being invoiced for the event, you must notify the reservationist, Mary Cole ([mary.c.cole@cot.tn.gov](mailto:mary.c.cole@cot.tn.gov)), before the reservation deadline (usually one week prior to the date of the event). If you cancel after the deadline or fail to appear at the event, you will be invoiced for the full per-attendee cost, including other fees that apply as deemed appropriate by the Board. Any pre-paid fees that you have will be applied to the invoiced amount.

Any invoices that are unpaid after 60 days will result in the suspension of membership in the Middle Tennessee Chapter under the current Chapter Bylaws Section 3.09, Non-payment of Dues\*. As a result of suspension, any reservations you make for future events will not be **ACCEPTED** and you will not be allowed to attend Chapter luncheons or take advantage of member benefits until your outstanding invoices are paid.

We typically have a waiting list for our events, so if you must cancel your reservation, **PLEASE** notify the reservationist, Mary Cole ([mary.c.cole@cot.tn.gov](mailto:mary.c.cole@cot.tn.gov)), as soon as possible, or you may have someone attend in your place to avoid being invoiced for the luncheon. If you have someone take your place, you must notify the reservationist or have the substitution notify the reception/sign-in table at the luncheon when signing-in.

Other exceptions may apply in extreme situations (i.e. death of a family member) and will be reviewed on a case by case basis at the discretion of the Chapter Board at the member's request.

Members, if you are inviting nonmembers to attend who are not first time attendees, please be sure that they are fully aware of their costs and our cancellation and invoicing policy. First-time guests eat free. After a guest's first visit, he or she will be charged \$20.00 according to the non-member fee schedule. No Free Guests are allowed at joint luncheons, due to elevated costs, or Member Benefits Events, such as the December Luncheon or January Member Benefit Training Day.

If you have any questions concerning the luncheon costs or the Chapter's cancellation policy, please feel free to contact Mark Ingram, Chapter Treasurer at [mark.ingram@tn.gov](mailto:mark.ingram@tn.gov).

## New Members

We would like to welcome the following new members to our chapter:

Mike Batson	Tennessee State University
Tanya Gonzalez	student at MTSU
James Goodman	District Attorney General, 20 <sup>th</sup> Judicial District
Jeff Williams	Tennessee Credit Union



## New CFEs



Congratulations to Linda Ciprich, who received her framed CFE certificate at the MTACFE annual conference!

## April Luncheon Information



We will hold our April luncheon on Thursday, April 21, 2016, at 11:30 am in the Raintree Room at the Scarritt-Bennett Center. Scarritt-Bennett is located at 1008 19<sup>th</sup> Avenue South, Nashville, TN 37212. Directions are available at <http://www.scarrittbennett.org/about/maps-directions/>

Scarritt-Bennett visitor parking is available in Parking A or Parking B. Please be aware that parking can be limited due to other events held on the same day as ours. Other parking options include the Wesley Place Garage on Scarritt Place between 19th and 21st Avenues or the meters along 19th Avenue. Approximate prices are \$1.00 per half hour and the parking meters are \$1.50 per hour in the Central Business District. Members may want to consider carpooling or bringing cash or change to pay for parking if necessary.

## April Luncheon Speaker

Our April luncheon speaker is Christopher Thorsen, CFE, JD, a partner at Bradley Arant Boult Cummings, LLP. He will be speaking on the anatomy of a fraud case from an outside counsel's perspective.



Chris Thorsen, CFE, JD, is a partner in the Business Litigation Practice Group at Bradley Arrant Boult Cummings LLP and heads the firm's Business and Securities Litigation Practice Team. He practices in a variety of areas, including lending, complex business litigation, antitrust and competition, litigation, intellectual property, alternative dispute resolution, insurance, policyholder insurance coverage, real estate litigation, and life, health and disability litigation.

Chris holds a JD from Vanderbilt University and a BSSP from Northwestern University. He is listed in the *Best Lawyers in America*, Commercial Litigation, for 2016. He is a fellow in the Nashville Bar Foundation and a three-time Tennessee Attorney for Justice. Chris plays short-stop for BABC's six-time NBA Softball League Championship softball team. He is also a member of the Coastal Conservation Association, Music City Chapter, and believes in the adage "a bad day of fishing is better than a good day of work."

## Middle Tennessee ACFE Chapter Library

Did you know that the Middle Tennessee Chapter has a library of fraud-related books that are available to members? To check out books, contact Suzanne Smotherman, chair of the Library Committee, at (615) 253-2020 or [Suzanne.Smotherman@tn.gov](mailto:Suzanne.Smotherman@tn.gov). The library is currently housed on the 16<sup>th</sup> floor of the James K. Polk building.



## Member Spotlight Volunteers Needed



The Newsletter Committee is looking for volunteers to be featured in the Member Spotlight! If you would like to volunteer, please contact a member of the Newsletter Committee. It's a great way to introduce yourself to the chapter!

## Speaker Search

Our chapter is always on the lookout for speakers for luncheons, the Member Benefit Day, and the Annual Fraud Conference. If you know of someone who might be willing to speak, please contact the chapter Training Director, Suzzie Singleton, at [Suzzie.Singleton@cot.tn.gov](mailto:Suzzie.Singleton@cot.tn.gov).



## Important Information Regarding CPE Suspensions



According to <http://www.acfe.com/myannouncements.aspx>, beginning January 1, 2015, CFEs with five or more years of CPE suspensions will be placed into Associate member status. Should these individuals want to reinstate the CFE credential they will be required to take the CFE Exam. If you have any questions about this new requirement, contact the ACFE at 1-800-245-3321. If a CFE does not certify compliance on an annual basis, their credential will be placed into suspension. Suspended status prohibits individuals from representing themselves as CFEs to the general public and using the credential in any form.

## 20<sup>th</sup> Annual MTACFE Fraud Conference

A big thank you goes out to everyone who attended the conference, to all the speakers who gave of their time and expertise, and to the board members and volunteers who helped make it all happen! We are already looking forward to and planning the 2017 conference. Hope to see you there!



## National Conference Contest Points System



**Congratulations to Melinda Weir, who won an all-expense paid trip to the 2016 national conference, which will be held in Las Vegas, Nevada.** Start compiling your points for the 2017 national conference! To be eligible for the contest, you must be a member of MTACFE, in good standing, for at least 12 months, and you must have attended a prior MTACFE annual fraud conference. Submit a breakdown of your total points earned between January 2016 and December 2016 to [mark.ingram@tn.gov](mailto:mark.ingram@tn.gov) by February 15, 2017.

Please have supporting documentation available for your points.

<u>Category</u>	<u>Points</u>
Attending Monthly Chapter Meeting	1 point per meeting
Publish Article in Chapter Newsletter	2 points
Sponsoring a New Member	2 points per new member
Publish member profile in Chapter Newsletter	1 point
Contribution to “Been There, Said That, Done That”	1 point/contribution/month
Publication of Case Results	2 points
Participating as a speaker in the Chapter Speaker’s Bureau	2 points per engagement
Publication of an article in the Association’s <i>Fraud Magazine</i>	3 points
Attending the Chapter’s 19 <sup>th</sup> Annual Conference	2 points
Service on Chapter Committee	2 points





**ACFE Middle Tennessee Chapter  
2015- 2016 Chapter Officers, Board Members, and Committee Members**

**CHAPTER OFFICERS AND BOARD MEMBERS**

<b>President</b>	Nathan Abbott, CFE, CISA, EA	401-7841	<a href="mailto:nathan.abbott@cot.tn.gov">nathan.abbott@cot.tn.gov</a>
<b>Vice-President</b>	Jason Conner, CFE	747-5398	<a href="mailto:jason.conner@cot.tn.gov">jason.conner@cot.tn.gov</a>
<b>Past President</b>	Micheal Baer, CFE, CIA	341-1295	<a href="mailto:micheal.baer@cat.com">micheal.baer@cat.com</a>
<b>President Emeritus</b>	Dennis Dycus, CFE, CPA, CGFM	794-0836	<a href="mailto:dfdcpa@bellsouth.net">dfdcpa@bellsouth.net</a>
<b>Treasurer</b>	Mark Ingram, CFE	532-5060	<a href="mailto:mark.ingram@tn.gov">mark.ingram@tn.gov</a>
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<b>Member at Large</b>	Sharon Matheny, CGFM	330-6302	<a href="mailto:sharonmatheny@hotmail.com">sharonmatheny@hotmail.com</a>

**COMMITTEE CHAIRS AND MEMBERS**

<b>Website</b>	Nathan Abbott, CFE, CISA, EA <b>(Chair)</b>	401-7841	<a href="mailto:nathan.abbott@tn.gov">nathan.abbott@tn.gov</a>
<b>Library</b>	Suzanne Smotherman, CFE, CPA <b>(Chair)</b>	253-2020	<a href="mailto:suzanne.smotherman@tn.gov">suzanne.smotherman@tn.gov</a>
<b>Newsletter</b>	Melissa Boaz, CFE, CPA, CGMA	747-5305	<a href="mailto:melissa.boaz@cot.tn.gov">melissa.boaz@cot.tn.gov</a>
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	Melissa DeBerry, CFE	747-5214	<a href="mailto:melissa.b.deberry@cot.tn.gov">melissa.b.deberry@cot.tn.gov</a>
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	Cindy Vaughn, CFE	428-0969	<a href="mailto:cynthia.r.vaughn@tn.gov">cynthia.r.vaughn@tn.gov</a>
	Vincent Finamore, CFE	401-7898	<a href="mailto:vincent.finamore@cot.tn.gov">vincent.finamore@cot.tn.gov</a>
<b>Nominating</b>	John Gullett, CFE, CPA, LNHA <b>(Chair)</b>	225-1814	<a href="mailto:jgullett@tsvh.org">jgullett@tsvh.org</a>
	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	532-6076	<a href="mailto:britt.wood@tn.gov">britt.wood@tn.gov</a>
	Andrew Hawkins, CFE	401-7743	<a href="mailto:andrew.hawkins@cot.tn.gov">andrew.hawkins@cot.tn.gov</a>
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	Mary Cole, CFE, CPA, CGFM	747-5252	<a href="mailto:mary.cole@cot.tn.gov">mary.cole@cot.tn.gov</a>

**NOTE: Chapter officers and board members comprise the Annual Fraud Conference Committee**

## Contact Us



### Middle Tennessee Chapter, Association of Certified Fraud Examiners:

Email: [info@middletennesseecfe.org](mailto:info@middletennesseecfe.org)

Website: [www.middletennesseecfe.wildapricot.org](http://www.middletennesseecfe.wildapricot.org)

Mailing address: P.O. Box 198361  
Nashville, TN 37219

### Association of Certified Fraud Examiners Headquarters:

Email: [memberservices@ACFE.com](mailto:memberservices@ACFE.com)

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Mailing address: The Gregor Building  
716 West Avenue  
Austin, TX 78701

Phone: 800-245-3321  
512-478-9000

Fax: 512-478-9297



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<https://www.facebook.com/AssociationofCertifiedFraudExaminers>

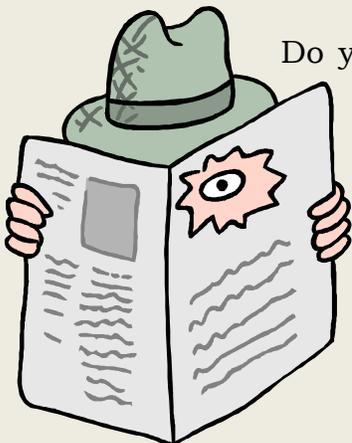


<https://twitter.com/TheACFE>



<https://www.youtube.com/user/TheACFE>

## Newsletter Articles



Do you have a great article to contribute to the Middle Tennessee Chapter, ACFE newsletter? If so, we would love to hear from you! Please contact a member of the Newsletter Committee with your ideas and articles. Remember, you receive points for your articles that count toward the trip to the National ACFE conference! Also, if you note any corrections that need to be made, please contact one of us.