



Middle Tennessee Chapter of the Association of Certified Fraud Examiners

April 2017

President's Notes By Jason Conner, CFE

The Examiner



It's April. I've stocked up on Kleenex and allergy medicine. Cheers to a sneezy spring season!

If you signed up to volunteer at the Global Fraud Conference in June, you should have received an email with further details. If you have not signed up but are interested in doing so, let us know as soon as possible – send an email to info@middletennesseecfe.org. We are filling the slots on a first-come, first-served basis. There may still be opportunities, depending on the availability (or lack thereof) of others.

We have elections coming up very soon. I certainly hope they aren't as contentious as the one last fall. If you are interested in serving on the board or on a committee, see the details later in this newsletter.

We have one CPE luncheon and the June social before the end of the chapter year. I hope to see you all at the next luncheon.

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2016-2017 Calendar of Events

We will hold our 2016 – 2017 CFE luncheons at the Scarritt-Bennett Center located at 1008 19th Avenue South in Nashville. You will find this year’s calendar below. All luncheons will begin at 11:30 am. The upcoming event dates for this year are:

4/20/2017	Luncheon
5/18/2017	Luncheon
6/8/2017	Member Social *
6/18-23/2017	National Conference in Nashville

* member-only events



The Middle Tennessee Chapter of CFE celebrates our members this year! We are focusing on our members, bringing them the best quality training events and CPE earning luncheons that we can, while also allowing our members to share their wealth of knowledge in detecting and fighting fraud. To do that, we are asking members to step up and out at a luncheon and

share a case study, a technique, or a scheme that others can benefit from and apply in their own practice. Our members are important! They have important and valuable jobs where they try to retain various resources for their companies and clients while making sure the expenditures of those resources are done without fraud, waste or abuse.



Please celebrate with us and join us in a CPE event or social!



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 31st 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 31st in the year following the drawing (i.e. Contestant wins the prep course in June 2016; reimbursement would be due January 2017).



To Enter:

All those who are eligible and agree to the terms of the drawing should contact 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 1st.

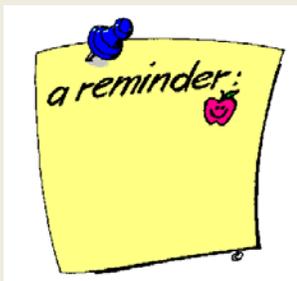
CPE Certificates

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 to request a copy of your CPE certificate.

Event Sign-In Sheets



Remember to complete the sign-in sheet at the event registration table to be eligible to receive your CPE credits and certificate. The Chapter will email your CPE certificate to you after the event. 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.

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.

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.



Social Media



Our chapter is now on social media! We are on Facebook at www.facebook.com/ACFENashville and on Twitter @AcfeNashville. Please like and follow us! A big thanks to Board Member-at-Large Barry Pruitt for getting us set up. The Chapter plans to set up a LinkedIn page as well in the near future.

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 at mary.cole@nashville.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 at mary.cole@nashville.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.

New Members

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

Raymond Daniel	Murfreesboro Police Department
Rich Glasgow	Regions Bank
Aaron Kistler	Comptroller of the Treasury
Gregory Poss	Regions Bank
Heather Roe	Comptroller of the Treasury



28th Annual ACFE Global Fraud Conference

June 18-23, 2017

Nashville, TN



This year's ACFE Global Fraud Conference will be held right here in Nashville at the Music City Center! Our local chapter has been asked to provide volunteers for the event. Volunteers will receive free registrations for the conference!

If you are interested in volunteering, please contact a member of the chapter board. You must be a member of the Middle Tennessee chapter in order to volunteer.

Information about the conference is available at <http://www.fraudconference.com/> . There are registration discounts available for groups. Please contact Mark Ingram, Chapter Treasurer, at mark.ingram@tn.gov for more information.

Chapter Elections

It is that time of year again for MTACFE to hold elections for Board positions as well as take any recommendations from members who wouldn't mind serving on one of the MTACFE Committees. This year, the MTACFE will need to elect the following positions for the Board: Vice President, Treasurer, Secretary, and one Member At-Large. If you are interested in one of these Board positions, or perhaps interested in donating your time to one of the MTACFE committees, please contact John Gullett at jgullett@tsvh.org to have your name included for consideration for one of these positions.



April Luncheon Information



We will hold our April luncheon on Thursday, April 20, 2017, at 11:30 am in the Raintree Room at the Scarritt-Bennett Center. Scarritt-Bennett is located at 1008 19th Avenue South, Nashville, TN 37212. Directions are available at <http://www.scarrittbennett.org/about/maps-directions/>

Important New Parking Information

Due to issues with unauthorized parking by Vanderbilt students, **Scarritt-Bennett is now requiring parking passes for those attending events on its campus.** Scarritt-Bennett asked that our luncheon attendees place the parking pass at the end of this newsletter on their dashboard when parking at Scarritt-Bennett Center. You can also download the parking pass at

<http://www.middletennesseecfe.org/resources/Documents/Luncheon%20parking%20pass%20PDF.pdf>.

This is effective immediately for the November luncheon, and you can use the same pass for subsequent luncheons. Please note that this pass does not guarantee parking will be available. Scarritt-Bennett staff will begin taking license plates and towing repeat offenders without an identifiable pass.

Scarritt-Bennett visitor parking is available in Parking Lot A or Parking Lot 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 Speaker Information

Our April Speaker is John Gawaluck, retired partner with EY Assurance. He will be presenting a case study in financial fraud.

John T. Gawaluck **EY Assurance partner, retired**



John Gawaluck is a recently retired EY Assurance partner after 41 years. During his tenure with EY, he held several key leadership positions and served many of the firm's top clients, including Fortune 250 companies like HCA, Caremark Rx, UnumGroup and PE firm-KKR, TPG, Apollo, Bain investees. John has deep expertise in the health sciences and insurance industries, a tremendous amount of experience with all types of complex merger and acquisition transactions, and a strong understanding of how to work with regulators (e.g., SEC, PCAOB, DOJ, etc.).

In addition to his client service roles, John held several key EY leadership positions, including:

- Managing Partner – Phoenix AZ
- Director of EY's Health Sciences & Insurance Industry Practice
- Global Partner Group – a strategy and knowledge sharing association of EY Partners serving the firm's Top 100 global clients.
- National Partner Advisory Board – an elected group of Partners who advise on EY strategy and execution.

Upon his retirement from EY, John serves as a consultant/instructor for the firm's manager level technical accounting/auditing courses. Additionally, he is an adjunct graduate school accounting professor at Middle Tennessee State University. John serves on the Board of Directors/Audit Committee of Envision Healthcare Corporation, a publicly traded physician-led services, ambulatory surgery and other healthcare services provider company with revenues of approximately \$10.0 billion. He is also active with several community organizations.

John is a graduate of Bowling Green State University. He also completed an executive program through the Kellogg Graduate School at Northwestern University, and he completed a strategic leadership program at Harvard Business School. He also participated in board and governance forums through Deloitte, EY, and R.R. Donnelly.

John and his wife, Lorelee, have two children, Greyton and Isabella.

Member Spotlight Kenny Schnieder



I've talked to dozens and dozens of auditors over the years and one common theme always seems to come out: most auditors never plan on being auditors. That's not to say that some auditors didn't always want to be auditors. However, the majority of auditors I meet typically say they never pictured themselves in the role they are in. My story is no different.

Throughout high school, I was in a bunch of different alternative rock bands. This continued through college. While I had many part-time jobs during that time, I started playing shows, which paid about as much as working for any other part-time job. Since I liked it so much, I started touring with a regional rock band. In fact, after graduating with my MBA, and spending a little stint at a local CPA firm, I decided to go full-time into music, not auditing.

That's right, while other kids were getting 'real jobs', I was out with my band as the business strategist/promoter/drummer. When I started playing with the band, they were doing about 25 shows a year. Within a few years, we were playing over 100! At that time, we had a few labels from Nashville that were interested in our band. So, we decided to move here and call Nashville our home.

Not long after moving here, I decided that I wanted to buy a house and start a family. In order to do that, I decided I needed to quit the music touring scene and get a 'real' job. So, I passed the CPA exam and got a job as an internal auditor at Delek US, an energy company based out of Brentwood, TN. I will be celebrating five years with them this coming January.

During my time with Delek US, I have progressed from a SOX auditor, to a senior, to co-managing the SOX audit shop, and have recently been promoted to a senior operational auditor role. Per instructions from our Audit Committee, I recently became an ACL Certified Data Analyst. My goal is to leverage our SAP ERP system and other ad hoc systems to automate and/or globally test as much as possible. As anyone who uses ACL will tell you, this tool is invaluable for increasing effectiveness in your audit shop.

In my personal life, I have been a member of Crosspoint Church in Nashville for 6½ years. There I have also been an active part of local clean-up efforts around the city and have been leading a community group in my home for over 4 years. Additionally, I have been leading Financial Peace University classes for over three years and have lead over 100 people through the program.

Remember before when I said I wanted to start a family? Well, a year and a half ago, God blessed me and my wife, Sara, with a beautiful baby girl named Zion Hope. We chose Zion because she's our little piece of Heaven on Earth. We chose Hope because she brings us hope for the future and we pray that she will bring the hope of Christ to everyone she meets.

In our free time, my wife and I love to go hiking, biking, canoeing, whitewater rafting, scuba diving, camping, and pretty much any other outdoor activity that doesn't involve snow. Sorry Denver. Additionally, being a licensed real estate agent and a CPA, for over three years I have helped people in Nashville buy and sell their single-largest financial asset - their home.



So, there you have it. That's me in a nutshell. It's hardly the nerdy, pencil-pushing stereotype which is foisted upon us by GQ Public. Being an auditor is a piece of who I am, and it's role is vitally important. I love what I do and I love the people I am blessed to work with. However, at the end of the day, I believe that faith, family, and friends always come first.

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. The library is currently housed on the 16th floor of the James K. Polk building.



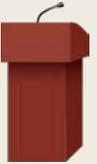
Member Spotlight Volunteers Needed



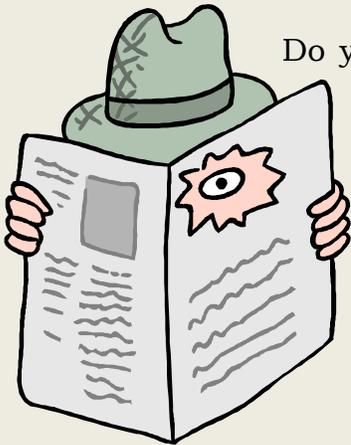
The Newsletter Committee is looking for volunteers to be featured in the Member Spotlight! If you would like to volunteer, please contact a member of the Newsletter Committee. It's a great way to introduce yourself to the chapter!

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.



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.

National ACFE Conference Contest Points System



Congratulations to Barry Pruitt, who won an all-expense paid trip to the 2017 national conference, which will be held in Nashville. Start compiling your points for the 2018 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 2017 and December 2017 to mark.ingram@tn.gov by February 15, 2018. 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 Annual Fraud Conference	2 points
Service on Chapter Committee	2 points



**ACFE Middle Tennessee Chapter
2016- 2017 Chapter Officers, Board Members, and Committee Members**

CHAPTER OFFICERS AND BOARD MEMBERS

President	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
Vice-President	Kesha Thomas, CFE, MCJ	747-5397	kesha.thomas@cot.tn.gov
Past President	Nathan Abbott, CFE, CISA, EA	401-7841	nathan.abbott@cot.tn.gov
President Emeritus	Dennis Dycus, CFE, CPA, CGFM	794-0836	dfdcpa@bellsouth.net
Treasurer	Mark Ingram, CFE	532-5060	mark.ingram@tn.gov
Secretary	Melissa Boaz, CFE, CPA, CGFM, CGMA	747-5305	melissa.boaz@cot.tn.gov
Training Director	Suzzie Singleton, CFE, CGFM	401-3037	suzzie.singleton@cot.tn.gov
Member at Large	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
Member at Large	Barry Pruitt, CFE, CFI, CCTA	270-780-2971	bpruitt@houchensindustries.com
Member at Large	Sharon Matheny, CGFM	744-4326	sharonmatheny@hotmail.com

COMMITTEE CHAIRS AND MEMBERS

Website	Nathan Abbott, CFE, CISA, EA (Chair)	401-7841	nathan.abbott@cot.tn.gov
Library	Suzanne Smotherman, CFE, CPA (Chair)	253-2020	suzanne.smotherman@tn.gov
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	Melinda Weir, CFE	532-0955	melinda.weir@tn.gov
Hospitality	Mary Cole, CFE, CPA, CGFM (Chair)	862-6407	mary.cole@nashville.gov
	Nicolette Hudson	747-5293	nicolette.hudson@cot.tn.gov
	Judy Tribble, CFE, CPA	253-1760	judy.tribble@tn.gov
	Linda Ciprich, CFE, CIA	366-4441	linda.ciprich@tbr.edu
	Martin Brown, CFE, CPA	747-5391	martin.brown@cot.tn.gov
Membership	Demetra Pulley, CFE, MBA/HRM, CICA (Chair)	327-6424	dpulley@mmc.edu
	Kesha Thomas, CFE, MCJ	747-5397	kesha.thomas@cot.tn.gov
	Nicolette Hudson	747-5293	nicolette.hudson@cot.tn.gov
	Tom Stoquert, CFE, MBA	507-6996	thomas.e.stoquert@tn.gov
	Jessica Scouten, CFE, CPA, MAFF	346-2436	jscouten@kraftcpas.com
Scholarship/ Outreach	Scarlet Sneed, CFE, CPA, CGFM (Chair)	747-5243	scarlet.sneed@cot.tn.gov
	Danny Hall, CFE	741-4314	danny.hall@tn.gov
	Phil Job, CFE, CPA	401-7895	phil.job@cot.tn.gov
	Bridget Carver, CFE (Chair)	401-7959	bridget.carver@cot.tn.gov
	Melissa DeBerry, CFE	747-5214	melissa.b.deberry@cot.tn.gov
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	Britt Wood, CFE, CPA, CGFM, CISA, ACDA (Chair)	401-3006	britt.wood@cot.tn.gov
	Cindy Vaughn, CFE	428-0969	cynthia.vaughn@tn.gov
	Vincent Finamore, CFE	401-7898	vincent.finamore@cot.tn.gov
Nominating	John Gullett, CFE, CPA, LNHA (Chair)	225-1814	jgullett@tsvh.org
	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	401-3006	britt.wood@cot.tn.gov
	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
Social Media	Barry Pruitt, CFE, CFI, CCTA (Chair)	270-780-2971	bpruitt@houchensindustries.com
	Teri Williams	782-3953	twilliam@nashville-mdha.org
	Kristina Straumfjord, CFE	224-0832	kristina.straumfjord@mapcoexpress.com
	Jessica Scouten, CFE, CPA, MAFF	346-2436	jscouten@kraftcpas.com
	Danielle Gwin, CFE	401-3038	danielle.gwin@cot.tn.gov
Conference	Bob McCloud, CFE, CGFM	747-5210	bob.mccloud@cot.tn.gov
	Mary Cole, CFE, CPA, CGFM	862-6407	mary.cole@nashville.gov

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

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

Follow MTACFE in social media:



www.facebook.com/ACFENashville



www.twitter.com/acfenashville

Association of Certified Fraud Examiners Headquarters:

Email: memberservices@ACFE.com

Website: www.acfe.com

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.linkedin.com/groups?mostPopular=&gid=66889>



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



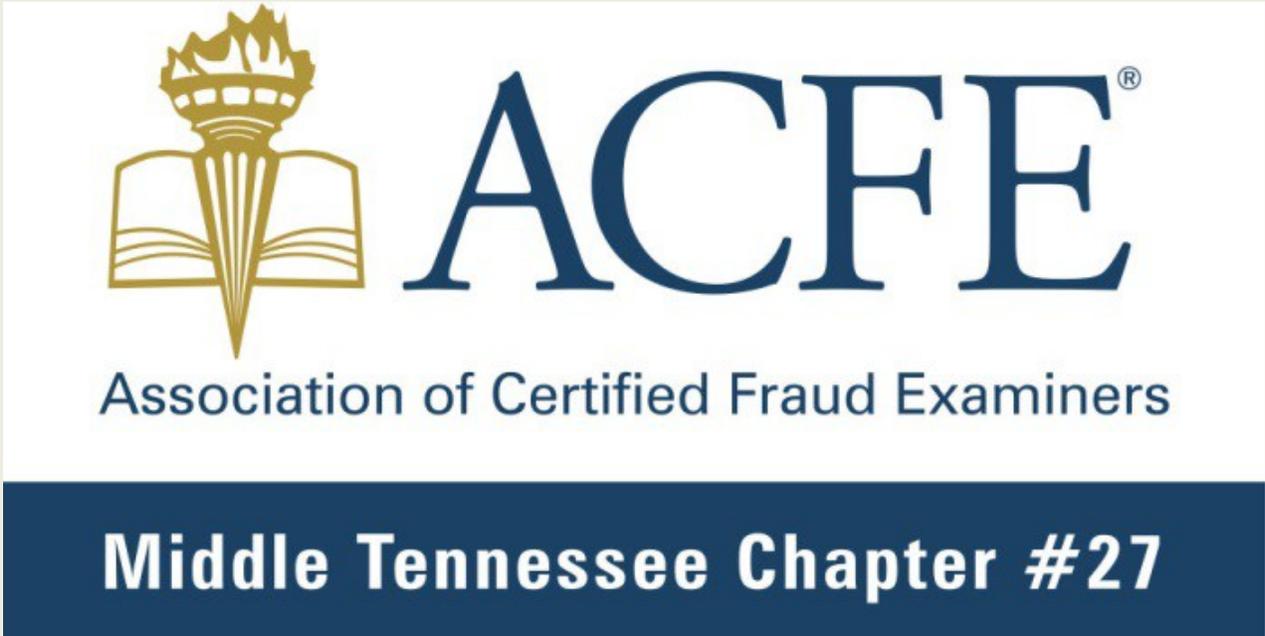
<https://twitter.com/TheACFE>



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



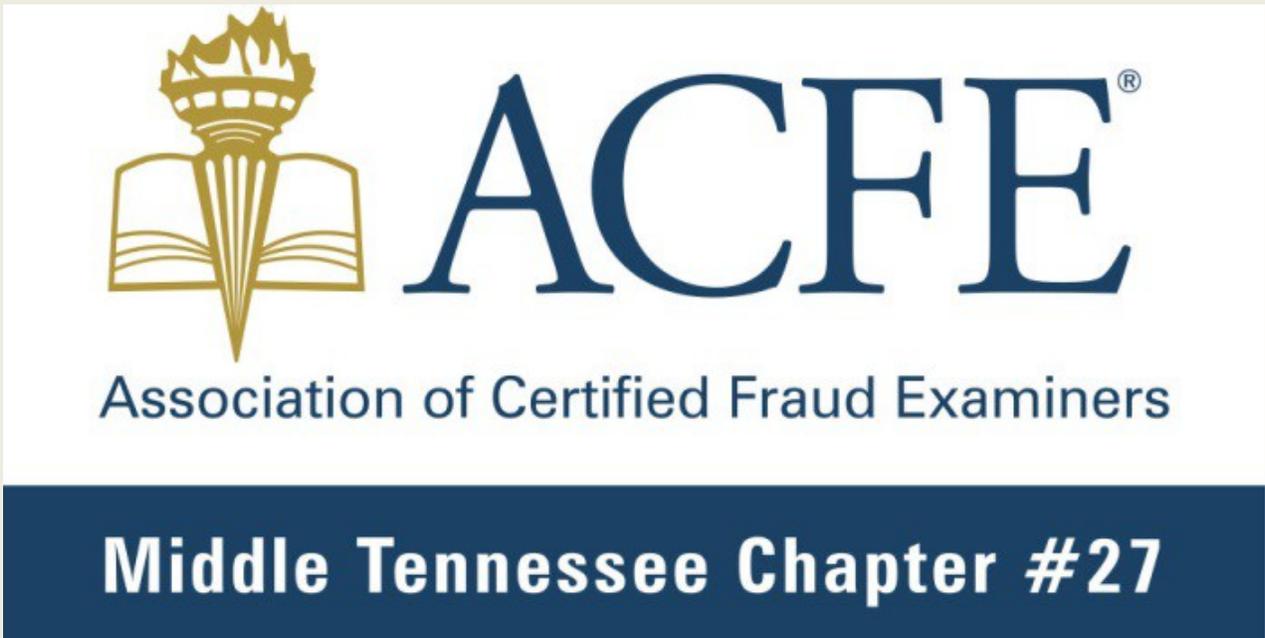
Scarritt-Bennett Center



Scarritt-Bennett Parking Pass

Valid Day of Event Only

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