

March 2015

President's Notes

by Micheal Baer, CFE, CIA



As I think back on the events that occurred in February, I am thankful that March has arrived. With March comes the first day of spring, longer days, daylight savings time and hopefully warmer weather.

Unfortunately, February's ice and snow kept us from having our monthly luncheon. However, March includes our Annual Fraud Conference and we have a list of great speakers lined up for you. Please make sure you have marked your calendars for March 9 & 10. I am pleased to announce that this year's conference is sold out.

If you were unable to secure a spot at this year's conference, our next monthly luncheon will be held on April 16, 2015. I hope you enjoy your longer days as much as I will. See you at the conference.

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Calendar of Events

Our 2014 – 2015 CFE luncheons will be held 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 luncheon dates this year are:

- Thursday, September 18, 2014
- Thursday, October 16, 2014
- Thursday, November 20, 2014
- Christmas Social – December 18, 2014
- Member Benefit Day – January 12, 2015
- Thursday, February 19, 2015
- Annual Conference – March 9 & 10, 2015
- Thursday, April 16, 2015
- Thursday, May 21, 2015
- Social – June 25, 2015

The **19th Annual MTACFE Conference** will be held on **March 9 & 10, 2015**, at One Century Place Conference Center (formerly Willis Conference Center). Registration is now open at <http://www.middletennesseecfe.org/conference.htm> .

Our website now lists events at surrounding chapters! See our chapter website at <http://www.middletennesseecfe.org/index.htm> for more information on these great training and networking opportunities.

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 or gave a wrong email address.

You can email info@middletennesseecfe.org to request a copy of your CPE certificate.



Did You Know?

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.

We also give away thousands of dollars in scholarships each year to deserving students. More details may be found on our website at <http://www.middletennesseecfe.org/scholarships.htm> .



Important Meeting Information

Luncheons are \$10.00 for members who make their reservations by COB on Wednesday prior to the luncheon. For members making their reservations after COB on the Wednesday before the luncheon, and 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.

Adopted Policy @ \$21.09 per plate cost		
	Luncheon Fee	Chapter Cost
Member w/ Reservation	\$10.00	\$11.09
Member w/o Reservation	\$20.00	\$1.09
Member No-Show	\$20.00	\$1.09
Non-Member w/ Reservation	\$15.00	\$6.09
Non-Member w/o Reservation	\$20.00	\$1.09
1st Time Visitor	Free	\$21.09

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.

Any cancellations **(after we have submitted the number of attendees to the facility)** or no-shows will be invoiced for the full cost of the meal: \$20.00. Payment of invoices will be due within 60 days of date of invoice. Any unpaid invoices after the 60 day period will result in any reservation for future luncheons to be **CANCELED** and you will not be allowed to attend Chapter luncheons or take advantage of member benefits until your outstanding invoices are paid.

If you must cancel your reservation, you must notify the reservationist, Mary Cole (Mary.C.Cole@cot.tn.gov), by the deadline listed in the reservation email, which is usually one week prior to the luncheon, or you may have someone attend in your place and 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. 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.

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 \$15.00 for the lunch with a reservation, and \$20.00 without a reservation 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.

Important New Information Regarding CPE Suspensions



According to the ACFE's website at <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.

New Members

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

Brian Fazenbaker, FBI





April 2015 Luncheon

The April luncheon will be held on Thursday, April 16, 2015, at 11:30 am at the Scarritt-Bennett Center in the Raintree Room. Scarritt-Bennett is located at 1008 19th Avenue South, Nashville, TN 37212. Directions are available at <http://www.scarrittbennett.org/about/maps.aspx>

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

We will not have a March luncheon due to the annual conference. Our April luncheon speaker will be Linda Ciprich, Investigator with the Tennessee Board of Regents. Ms. Ciprich will be speaking about fraud issues affecting colleges and universities.



Member Spotlight Kerry Rickard, CFE



My name is Kerry Rickard, and I am the newest CFE with the Tennessee Department of Commerce and Insurance Fraud Division. I have been with the state for almost 10 years, starting as an investigator for the Consumer Insurance Services division and advancing to Manager.

I started my investigation career in 1978 when I became a Police Officer in Mississippi. I was trained as an advanced accident investigator, later training in other forms of investigation. I have worked in the insurance industry for the last 25 years. I completed a Bachelor's degree in Liberal Arts/ Business Administration at MTSU in 2011.

I have been married for 32 years and have 5 boys and 10 grandchildren. I worked as a Boy Scout leader for 28 years in various capacities such as den leader, cub master, Assistant Scout Master, Scout Master, Order of the Arrow district advisor, and Ceremonies coach.

Upcoming Training Opportunity

National ACFE will be hosting two training sessions in Nashville in July! Go to <http://www.acfe.com/events.aspx?id=4294986187> and <http://www.acfe.com/events.aspx?id=4294986188> for more information.



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INTERVIEWING TECHNIQUES FOR AUDITORS**

NASHVILLE, TN JULY 15-17, 2015

ACFE
Association of Certified Fraud Examiners

Register Now!

National Conference Contest Points System

Congratulations to Nathan Abbott, who won an all-expense paid trip to the 2014 national conference, which was held in San Antonio, Texas. The winner of the 2015 trip will be announced at the annual conference in March. In the meantime, start compiling your points for the 2016 conference! Simply earn points according to the following schedule. The Chapter’s treasurer, Mark Ingram (Mark.Ingram@tn.gov) will be tracking the points earned. Please submit your points to Mark as you earn them to be sure you are appropriately credited. Points earned between January 2015 and December 2015 will be for the 2016 national conference!

<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 th Annual Conference	2 points
Service on Chapter Committee	2 points





ACFE Middle Tennessee Chapter 2014- 2015 Chapter Officers, Board Members, and Committee Members

CHAPTER OFFICERS AND BOARD MEMBERS

President	Micheal Baer, CFE, CIA	367-8376	mbaer@genesco.com
Vice-President	Nathan Abbott, CFE, CISA, EA	401-7841	nathan.abbott@cot.tn.gov
Past President	Melinda Crutchfield, CFE	532-0955	melinda.s.crutchfield@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, CGMA	747-5305	melissa.boaz@cot.tn.gov
Training Director	Suzzie Singleton, CFE, CGFM	401-3037	suzzie.singleton@cot.tn.gov
Member at Large	Don Johnson, CFE, CGFM	532-3859	don.johnson@tennessee.edu
Member at Large	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
Member at Large	Sharon Matheny, CGFM	330-6302	sharonmatheny@hotmail.com

COMMITTEE CHAIRS AND MEMBERS

Website	Nathan Abbott, CFE, CISA, EA (Chair)	401-7841	nathan.abbott@tn.gov
Library	Suzanne Smotherman, CFE, CPA (Chair)	253-2020	suzanne.smotherman@tn.gov
Newsletter	Melissa Boaz, CFE, CPA, CGMA	747-5305	melissa.boaz@cot.tn.gov
	Jennifer Whitsel, CFE, CPA	747-5265	jennifer.whitsel@cot.tn.gov
Hospitality	Mary Cole, CPA, CGFM (Chair)	747-5252	mary.c.cole@cot.tn.gov
	Barbara Ragan, CFE	747-5314	barbara.ragan@cot.tn.gov
	Judy Tribble, CFE, CPA	253-1760	judy.tribble@tn.gov
	Suzanne Smotherman, CFE, CPA	253-2020	suzanne.smotherman@tn.gov
Membership	Kesha Thomas	747-5397	kesha.thomas@cot.tn.gov
	Jennifer Whitsel, CFE, CPA	747-5265	jennifer.whitsel@cot.tn.gov
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
	Melissa Wilson, CFE	747-5214	melissa.b.wilson@tn.gov
Job Placement	Vincent Finamore (Chair)	401-7898	vincent.finamore@cot.tn.gov
	Sharon Barnard, CFE, CPA, JD	931-260-4972	sbarnard76@hotmail.com
Historic	Britt Wood, CFE, CPA, CGFM, CISA, ACDA (Chair)	532-6076	britt.wood@tn.gov
	Cindy Vaughn, CFE	428-0969	cynthia.r.vaughn@tn.gov
Nominating	Jason Conner, CFE (Chair)	747-5398	jason.conner@cot.tn.gov
	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	532-6076	britt.wood@tn.gov
	John Gullett, CFE, CPA, LNHA	225-1814	jgullett@tsvh.org
Conference	Bob McCloud, CFE, CGFM	747-5210	bob.mccloud@cot.tn.gov
	Mary Cole, CPA, CGFM	747-5252	mary.cole@cot.tn.gov
	Sharon Matheny, CGFM	330-6302	sharonmatheny@hotmail.com

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
Website: www.middletennesseecfe.org
Mailing address: P.O. Box 198361
Nashville, TN 37219

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
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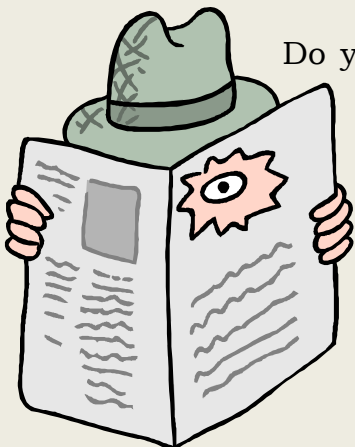


<https://twitter.com/TheACFE>



<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 Melissa Boaz at Melissa.Boaz@cot.tn.gov or Jennifer Whitsel at Jennifer.Whitsel@cot.tn.gov with your ideas and articles. Remember, you receive points for your articles that count toward the trip to the National ACFE conference!



Middle Tennessee
Chapter

19th Annual Fraud Conference

March 9-10, 2015

Monday, March 9, 2015

7:15 AM – 8:00 AM	Continental Breakfast and Registration
8:00 AM – 8:10 AM	Welcome
8:10 AM – 9:50 AM	Don Mullinax <i>Government Fraud-Taxpayer Funds Under Siege</i>
9:50 AM – 10:00 AM	Break
10:00 AM – 11:40 AM	Tiffany R. Couch <i>Small business and small town fraud, expense reimbursement fraud</i>
11:40 AM – 12:40 PM	Lunch
12:40 PM – 2:20 PM	Tiffany R. Couch <i>Exploring the hidden impact of fraud from main street to wall street</i>
2:20 PM – 2:30 PM	Break
2:30 PM – 4:10 PM	Dave Coderre <i>Data Analytics: how to employ data-driven analysis techniques using ACL to "Let the Data Tell the Story"</i>

Tuesday, March 10, 2015

7:15 AM – 8:00 AM	Continental Breakfast and Registration
8:00 AM – 8:10 AM	Welcome
8:10 AM – 9:50 AM	Donald A. Mills <i>Ethics</i>
9:50 AM – 10:00 AM	Break
10:00 AM – 11:40 AM	Walt Manning <i>Computing in the Cloud: New potential problems for investigators, auditors and security professionals</i>
11:40 AM – 12:40 PM	Lunch
12:40 PM – 2:20 PM	Walt Manning <i>The Challenges of BYOD; How the trend developed, issues that should be addressed to minimize the impact of BYOD and help with a successful deployment</i>
2:20 PM – 2:30 PM	Break
2:30 PM – 4:10 PM	Scott E. Augenbaum <i>Emerging National Computer Security Threats: Why foreign intelligence, criminal enterprises and transnational services target your organization</i>



19th Annual Fraud Conference

Middle Tennessee Chapter Association of Certified Fraud Examiners

Speaker Bios



Scott E. Augenbaum
Supervisory Special Agent
Federal Bureau of Investigation, Nashville, Tennessee

Scott E. Augenbaum is the Cyber Crime Supervisor in the FBI Memphis Division and manages the program in Nashville and Memphis with a staff of seven Special Agents. The FBI's Cyber Program covers computer intrusion investigations, online child exploitation, intellectual property rights and Internet fraud.

Scott started his career in the FBI in the New York Field Office in 1988 as a support employee in the Financial Management Section. In 1994, he went to the FBI Academy in Quantico, VA and became a Special Agent. His first office was the Albany, New York Field Office, Syracuse Resident Agency. He was assigned to work domestic terrorism, white collar crime and all computer crime investigations.

After September 11, 2001, Scott was appointed the Joint Terrorism Task Force Coordinator for the Syracuse Office. In December 2004, he was promoted to a Supervisory Special Agent at FBI headquarters in the Cyber Division. He was assigned to the Cyber Task Force Unit and was responsible for managing the resources of the FBI's 72 Cyber Task Forces throughout the United States. In addition, Scott was responsible for the management oversight of the Internet fraud and intellectual property rights program.



Dave Coderre
Telfer School of Management
University of Ottawa

Dave Coderre, currently on assignment at Telfer School of Management, University of Ottawa, has more than twenty-eight years of experience in the data analytics field in a variety of settings. He has led numerous audit projects, performed comprehensive risk analysis, and developed digital analysis and data mining tools and techniques to support fraud investigations. He is currently doing research on data-driven risk assessment and is developing a course on data analytics to prevent and detect fraud.

Dave is the author of ‘Fraud Analysis Techniques Using ACL’ (2009), which provides a series of 36 ACL scripts designed explicitly to detect fraud as well as a complete self-study course on ACL scripting; and ‘Computer-Aided Fraud Prevention and Detection: A Step-by-Step Guide’ (2009) which describes data analysis techniques to detect fraud, waste and abuse. He is also the author of Internal Audit: Efficiency through Automation (2008); the Institute of Internal Auditor’s Global Technology Audit Guide (GTAG #3): Continuous Auditing – Implications for Assurance, Monitoring and Risk Assessment (2005); and numerous articles published in international auditing magazines.

In 2014, Mr. Coderre received an international Impact Award for Technology Innovation from ACL Services and an award from the IIA Ottawa Chapter for his work in data analytics to support internal audit. In 2011, he received an award for “Contribution to the Internal Audit Profession” from the Institute of Internal Auditors (IIA) Canada.



Tiffany R. Couch, CPA, CFF, CFE
Principal, Acuity Forensics

Tiffany Couch is founder and principal of, a boutique forensic accounting with a national presence, based near Portland, Oregon. She has more than 17 years of experience in the field of accounting, with the last ten years focused solely on forensic accounting related engagements. She has conducted dozens of financial investigations; managed high profile litigation cases, and has testified in state and federal jurisdictions. She has worked with local, state and federal officials to support their work in several significant embezzlement cases.

Tiffany holds a Bachelor of Science degree in accounting, *cum laude*, from Central Washington University. She is a faculty member for the ACFE and is a nationally recognized speaker and media resource on the topic of fraud and forensic accounting.

Tiffany is the winner of the ACFE's 2014 James R. Baker Speaker of the Year, presented to an individual who has demonstrated the true spirit of leadership in communication, presentation and quality instruction. She is also an honoree for the 2007 Accomplished and Under 40 in Clark County, recognizing individuals younger than 40 for their professional, personal, and community accomplishments.



Walt Manning, CFE
President
Investigations MD
Green Cove Springs, FL

Mr. Manning is the President of Investigations MD, which is a consulting firm with the specific focus of helping investigators market and grow their business. Mr. Manning has 35 years of experience in the fields of criminal justice, investigations, digital forensics, and e-discovery.

Mr. Manning retired with the rank of lieutenant after a 20-year career with the Dallas Police Department. He holds a B.A. degree from the University of Dallas, and has received the Master Police Officer Certification from the Texas Commission for Law Enforcement Standards and Education. Mr. Manning is also a Certified Fraud Examiner, and during his career has received certifications from Guidance Software (EnCE) and the Digital Forensics Certification Board (DFCP).

Mr. Manning is a contributing author to the Fraud Examiners Manual, which is the official training manual of the Association of Certified Fraud Examiners. He has also been published in Fraud Magazine, which is a monthly publication of the Association of Certified Fraud Examiners, and in the publication Police Computer Review. Mr. Manning has had articles appear in Police Chief magazine, which is the monthly publication of the International Association of Chiefs of Police (IACP). He has also been published in Information Systems Security, which is a prestigious journal in the computer security field.

Mr. Manning has coordinated and taught over one hundred seminars all over the world, and is a member of the International Faculty of the Association of Certified Fraud Examiners.



Donald A Mills, CPA, CFE, CFF
Investigator
Tennessee State Board of Accountancy

Don has been an Investigator for the Tennessee State Board of Accountancy since 2009. Prior to that, he was the Audit Manager for the Hamilton County Department of Education. He has also worked in public accounting and was a senior auditor with the Office of the Comptroller of the State of Tennessee, Division of Municipal Audit.

Don is a graduate of the University of Tennessee at Knoxville. He is a Certified Public Accountant, a Certified Fraud Examiner, and holds the Certification in Financial Forensics from the American Institute of Certified Public Accountants.



Don Mullinax, CFE, CIA, CGFM, CGAP
Regional Director
Western Region
Defense Contract Audit Agency

Mr. Don Mullinax is a former Chairman of the Association of Certified Fraud Examiners' Board of Regents. He currently is the Regional Director of the Defense Contract Audit Agency's Western Region where he leads 900 employees in conducting contract audits and investigative support services of approximately 3,000 contractors located in the nine Western States, including Alaska and Hawaii, the Far East, and the South Pacific.

Mr. Mullinax has over three decades of experience leading and conducting contract, forensic, and performance audits; fraud and misconduct investigations; and anti-fraud consulting engagements across a variety of industries, including aviation, construction, consumer goods, defense, education government, health care, and retail. He has held a number of executive positions in both the private and public sectors, including a Shareholder at Forensic/Strategic Solutions, PC; a Principal at Deloitte Financial Advisory Services LLP; Inspector General of the Los Angeles Unified School District; Chief Investigator of the U.S. Senate's Permanent Subcommittee on Investigations; and Associate Director with the U.S. Army Audit Agency.

Mr. Mullinax graduated from Georgia College & State University with a Bachelor's degree in Business Administration (Accounting). He also earned a Master's degree in Business Management from Central Michigan University. Mr. Mullinax has a number of

professional certifications, including Certified Fraud Examiner, Certified Internal Auditor, Certified Government Financial Manager, and Certified Government Auditing Professional.

Mr. Mullinax has received numerous awards and recognitions for performance excellence throughout his career, including the Federal Executive Board's Leadership Award, a U.S. Senate Outstanding Service Award, and Appreciation Awards from the Inspectors General of the U.S. Department of Transportation and U.S. Department of Health and Human Services.