

April 2015

President's Notes

by Micheal Baer, CFE, CIA



April is upon us and spring is right around the corner. I am excited for the warmer weather but it also means another wonderful year is beginning to come to an end. Looking back, I really have enjoyed this past year, almost as much as our 19th Annual Fraud Conference.

Speaking of our 19th Annual Fraud Conference, it was a great success. We had a sell-out crowd with over 240 attendees. It was a great opportunity to hear from some really good speakers and learn new investigative techniques, network with colleagues in our field, make purchases from the ACFE bookstore and visit with old friends.

Everyone who attended should have received an evaluation. The evaluation process is very important, so thank you to those who participated. If you have not completed the evaluation, please do so. Please note, all comments are reviewed and considered.

Congratulations to Melinda Crutchfield for winning this year's all expenses paid trip to the ACFE National Conference in Baltimore. Start compiling your points now for the giveaway at next year's Annual Conference. We have two more monthly luncheons this year. Our next meeting will be held Thursday, April 16, 2015. I look forward to seeing everyone there.

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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

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:

Carla Bourdeau, Tennessee Dept. of Human Services

Martin Brown, Comptroller of the Treasury

Laura Carroll, Comptroller of the Treasury

David Eakins, Universal Health Services

Medhat Eldahaby, Tennessee Dept. of Transportation



2015 Middle Tennessee Chapter, ACFE Annual Conference

Thank you to everyone who attended the conference! We hope you enjoyed it as much as we did. The takeaways will certainly help us in the fight against fraud! If you come across a speaker whom you think would be good for future conferences, let us know.





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



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.

Linda is currently the investigative auditor for the Tennessee Board of Regents which is over six state universities, 13 community colleges, and 27 technical colleges. With 30 years of audit experience, the majority has been in higher education, although she has also been a tax auditor and Medicaid fraud auditor.

Following a career as the founding inspector general of Florida Gulf Coast University, Linda developed and taught the first fraud examination course in the fall of 2003 before retiring to help with grandchildren. A certified internal auditor for over 20 years, she is currently studying for the CFE credential again since returning to the field of internal auditing. She helped start the Central Virginia chapter of CFEs in the early 1990s and founded the Southwest Florida Chapter in 2003. She holds a master's of science in criminal justice and a master's of arts in curriculum and instruction in addition to associate and bachelor degrees in accounting.

“Fraud: A Breakdown of Internal Controls” was developed from an actual employee embezzlement case Linda uncovered during a routine cash accounts internal audit. We'll look at why it occurred and how it was discovered.

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.

A promotional banner for an ACFE training event. On the left is a photograph of a yellow chair in a dark room. The main text is in a blue box: "+ PRESENTATION SKILLS FOR FRAUD EXAMINERS INTERVIEWING TECHNIQUES FOR AUDITORS NASHVILLE, TN JULY 15-17, 2015". On the right is the ACFE logo (Association of Certified Fraud Examiners) and a green "Register Now!" button.

**+ PRESENTATION SKILLS FOR FRAUD EXAMINERS
INTERVIEWING TECHNIQUES FOR AUDITORS**

NASHVILLE, TN JULY 15-17, 2015

ACFE
Association of Certified Fraud Examiners

Register Now!

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.



National Conference Contest Points System

Congratulations to Melinda Crutchfield, who won an all-expense paid trip to the 2015 national conference, which will be held in Baltimore, Maryland. The winner of the 2016 trip will be announced at the annual conference in March 2016. 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
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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
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Membership	Kesha Thomas	747-5397	kesha.thomas@cot.tn.gov
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	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



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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!