



Middle Tennessee Chapter of the Association of Certified Fraud Examiners

June 2016

Changes for the Upcoming Program Year

Our Chapter has some big changes in store for the upcoming program year! We are moving the Member Benefit Day to September to hopefully avoid future weather complications. As a result, we are adjusting the schedule to add an August luncheon and a January luncheon and to remove the September and February luncheons:



Calendar for 2016-2017

August	8/18/2016	Luncheon
September	9/19/2016	Member Benefit Day-no luncheon
October	10/20/2016	Luncheon
November	11/17/2016	Luncheon
December	12/15/2016	Members Social
January	1/19/2017	Luncheon
Feb	No Luncheon	
March	3/6-7/2017	Annual Conference-no luncheon
April	4/20/2017	Luncheon
May	5/18/2017	Luncheon
June	6/8/2017	Members Social
June	TBA	National Conference in Nashville

We are very excited about these changes and hope they will give our members more opportunities to be involved with the Chapter!



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The Examiner

Calendar of Events



Our 2015 – 2016 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 event dates remaining for this year are:

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 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 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 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.

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), 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), 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:

Sara Goodwin	Student, Tennessee Technological University
Christian Kepley	TN Dept. of Revenue
Kristina Kirby	Kraft CPAs PLLC
Elizabeth Lehner	TennCare
Merredith Mooth	Middle Tennessee State University
Phyllis Pickett	Deloitte
Bruce Scoggins	Nissan North America, Inc.
Dennis Thibodeaux	New Horizons Learning Group



June Luncheon Information



We will hold our June luncheon on Thursday, June 9, 2016, 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/>

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.

June Social

Our luncheon for June will be our annual chapter social, which will be held in the Susie Gray Dining Hall. The social is free for chapter members. This is a members-only event.



May Luncheon Minutes



Vice President Jason Conner called the meeting to order. He reminded attendees to sign in at the registration table in order to receive CPE credit. He noted that there were changes to the calendar for the 2016-17 chapter year, which will be detailed in the June newsletter. He announced that the next Member Benefit Day will take place on September 19, 2016. He noted that the June social will be a luncheon this year and will be open only to members. He reminded attendees that June 1 is the deadline to register for the CFE prep course giveaway. Jason also announced that an email would be going out on May 20 regarding chapter elections. The deadline to vote is June 8, and the new board will be sworn in

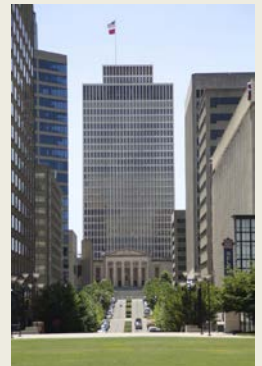
at the social on June 9. He then invited members to introduce their guests. Chapter member Jennifer Garoutte introduced the luncheon speaker, Laura Slatton. Ms. Slatton, who is a Special Agent with the U.S. Department of Energy, gave a fraud awareness briefing. Laura Cowan won the door prize. Jason announced that scholarship applications were due May 20. The meeting was then adjourned.



Upcoming Member Benefit Day

Our next Member Benefit Day will take place on September 19, 2016, in the Tennessee Room at the William R. Snodgrass Tennessee Tower in downtown Nashville. Chapter members may attend free, and non-members may attend for \$40. We have a great speaker lineup, which includes:

- *Brooklyn Sawyers*, Assistant U.S. Attorney for the Eastern District of Tennessee, who will be speaking on federal money laundering statutes and a detailed discussion of money laundering offense elements and financial investigations and tips. She will also cover various federal fraud statutes, including prosecutions for theft of government funds.
- *Dr. Larry Miller and Dr. Chris Rush* from East Tennessee State University, who will be speaking on forensic document examination.
- *Sharon Soogrim*, Investigator with the U.S. Department of Housing and Urban Development Office of Inspector General, who will be speaking on fraud with HUD programs.



More information will be coming soon, so watch your email!

Member Spotlight Melvin Jones, Jr.



I am the son of Melvin Jones, Sr. (deceased) and Loretta S. Jones, of Millington, Tennessee. I grew up on military bases across the country. I was born in San Diego, California, attended four schools in three states by the time I was in 5th grade, and eventually graduated from Millington Central High School...GO TROJANS!

In addition to our fathers, my wife Darlene and I have over 30 members of our families that have served or currently serve in the U. S. military. My brother served 23 years in the Air force, and Darlene's brother served over 24 years in the Navy. In addition, many members of our families have also served government in a civilian capacity at the state and federal levels.

I graduated from the University of Tennessee at Martin in 1984, and went to work for the State of Tennessee in 1985 in the Comptroller's Division of State Audit. I interviewed with the HR Director and the one and only Frank Greathouse. He told me about his football career, and asked me about my years as a high school varsity football player. He was full of himself, but once I was hired and got to know him, I came to admire him and the way he demanded respect for himself and for his Auditors and Managers.

After State Audit, I took on Internal Audit positions in the Department of Labor and the Department of Revenue. I spent over 27 of my 30 and a half year career at Revenue, retiring from there, as the Director of Internal Audit. I enjoyed every minute of my service to the state, and had a number of opportunities to be part of establishing fraud mitigation plans, and conducting risk assessment programs.

As noted above, I am married to the lovely Darlene Renee Jones. We will have been married for 10 years on July 28, 2016. Between us, we have three children. Felicia is married to Corey, and they have three children: Preston (9), Kourtney (4), and Kennedy (3). Christopher is married to Sha, and they have a four year old named Shaniya. We love any chance we have to see our grandkids. Family is the most important thing in my life, and I believe that we should work to foster a sense of responsibility and family in any organization with which we are blessed to be associated.



I love to write, and write something, poem, devotional, short stories, letters, every day. Over the years, I have had articles and poems published in the Nashville Chapter of Association of Government Accountants (AGA) and the Tennessee Government Management Institute (TGMI) Newsletters, as well as the TGMI Website. I have served as President and Chairperson respectively, of these two organizations. I also have also presented at a number of seminars and luncheon meetings, including an ACFE Chapter luncheon.



I am one of three rotating devotional ministers for Wednesday night services at the Church of Christ at Jackson Street, and one of the three teachers in one of our adult Sunday School Classes. I love speaking on faith and life. I also preach at churches in the area on occasion. My church messages and my professional efforts always incorporate thoughts on the importance of reaching people where they are in life. Even when addressing issues of fraud, waste, and abuse, we must recognize that people involved in these practices often do what they do out of a perceived necessity, not simply because they are “bad people.”

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 .



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.

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, which will be held right here in Nashville! 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 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 th 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

President	Nathan Abbott, CFE, CISA, EA	401-7841	nathan.abbott@cot.tn.gov
Vice-President	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
Past President	Micheal Baer, CFE, CIA	341-1295	micheal.baer@cat.com
President Emeritus	Dennis Dycus, CFE, CPA, CGFM	794-0836	dfdcpa@bellsouth.net
Treasurer	Mark Ingram, CFE	532-5060	mark.ingram@tn.gov
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Training Director	Suzzie Singleton, CFE, CGFM	401-3037	suzzie.singleton@cot.tn.gov
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Member at Large	Barry Pruitt, CFE, CFI, CCTA	270-780-2971	bpruitt@houchensindustries.com
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
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	Melinda Weir, CFE	532-0955	melinda.weir@tn.gov
Hospitality	Mary Cole, CFE, CPA, CGFM (Chair)	747-5252	mary.c.cole@cot.tn.gov
	Kesha Thomas, CFE, MCJ	747-5397	kesha.thomas@cot.tn.gov
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	Suzanne Smotherman, CFE, CPA	253-2020	suzanne.smotherman@tn.gov
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	Demetra Pulley, CFE, MBA/HRM, CICA	327-6424	dpulley@mmc.edu
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	Phil Job, CFE, CPA	401-7895	phil.job@cot.tn.gov
	Melissa DeBerry, CFE	747-5214	melissa.b.deberry@cot.tn.gov
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	Cindy Vaughn, CFE	428-0969	cynthia.r.vaughn@tn.gov
	Vincent Finamore, CFE	401-7898	vincent.finamore@cot.tn.gov
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	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	532-6076	britt.wood@tn.gov
	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
Conference	Bob McCloud, CFE, CGFM	747-5210	bob.mccloud@cot.tn.gov
	Mary Cole, CFE, CPA, CGFM	747-5252	mary.cole@cot.tn.gov

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

Contact Us



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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.