



Middle Tennessee Chapter of the Association of Certified Fraud Examiners

May 2018

The Examiner

President's Notes By Kesha Thomas, CFE, MCJ



Time waits for nothing, as evidenced by how quickly this year is coming to an end!

Last week we had our final CPE luncheon of the year. Jessica Scouten and Scott Nalley gave an awesome case study presentation on fraud investigations.

As we wrap up the chapter year elections are still open for board member positions. Those running for the board member-at-large positions are: Phyllis Pickett, Jessica Scouten, Micheal Baer, and Jimmy Stewart. Congratulations are in order for Barry Pruitt as he ran unopposed for Vice Presi-

dent. Voting will close on June 1st and new board members will be sworn in at the June social, on the 14th. Remember, the social is free for members of the chapter.

For those members of the chapter who have not yet taken the CFE exam and are interested in the prep course giveaway, submit your name to Melissa.Boaz@cot.tn.gov by close of business on June 8th.

See you all you next month!

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2017-2018/2018-2019 Calendar of Events

We will hold our 2017-2018 and 2018-2019 CFE luncheons at the Scarritt-Bennett Center located at 1008 19th Avenue South in Nashville, with the exception of the joint luncheon with Nashville AGA. You will find the calendar below. All luncheons will begin at 11:30 am.

June 14
August 16
September 25

Member Social *
Chapter Luncheon
Member Benefit Day

* 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 2018; reimbursement would be due January 2019).



To Enter:

All those who are eligible and agree to the terms of the drawing should contact Melissa.Boaz@cot.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 8th.

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.



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 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 nicolette.hudson@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 at nicolette.hudson@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!

Liana Berkley Samantha Fuller Yolanda Gulley Devan McDowell Olha Rybakoff	TN Dept. of Human Services Parallon Business Solutions/HCA MTSU student TN Comptroller of the Treasury TN Dept. of Environment & Conservation
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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.

April Luncheon Minutes prepared by Melissa Boaz, Chapter Secretary



The meeting took place at 11:30am on April 19, 2018, in Laskey Great Hall at Scarritt-Bennett College in Nashville. President Kesha Thomas called the meeting to order. Melissa Boaz introduced the speaker, Melinda Weir, who is an Environmental Investigator for the Tennessee Department of Environment and Conservation, Division of Underground Storage Tanks. Melinda spoke about UST program integrity initiatives. Olhe Rybakoff won the door prize. Kesha asked members to introduce their guests. She then announced that nominations were open for officers and board members for the upcoming chapter year. The vice president

and training director positions are open, as well as two board member at large positions. She noted that an email with more information will be going out soon. The meeting was then adjourned.



May Luncheon Information



We will hold our May luncheon on Thursday, May 17, 2018, at 11:30 am at 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 Parking Information

Due to issues with unauthorized parking by Vanderbilt students, **Scarritt-Bennett requires 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>.

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 record license plates and tow 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.

May Luncheon Speakers

Our May luncheon speakers are Jessica Scouten and Scott Nalley with KraftCPAs. They will be speaking about a fraud case study that took an unexpected turn.

May Luncheon Speaker
Jessica Scouten, CFE, CPA, MAFF



Jessica Scouten is a senior manager with the Forensic and Investigative Accounting group at Kraft CPAs, PLLC. She has more than a decade of public accounting and litigation support experience. She works primarily with financially distressed enterprises and business units where she specializes in investigative accounting matters, including fraud investigations, forensic accounting and bankruptcy. Her case work has ranged from internal investigations of accounting and financial reporting irregularities to more intensive investigations of alleged fraud and other misconduct subject to litigation. She is skilled in data mining, data analytics and other areas of electronic discovery. Most recently, she led a team of more than 50 staff assisting a law firm in the investigation of alleged white collar crimes where more than 9 million emails and other documents were mined and analyzed.

In corporate bankruptcies, Jessica's experience includes working with debtors, creditors and trustees in the discovery and analysis of preferences, fraudulent conveyances and business combinations. She has prepared extensive financial forecasting models in connection with liquidations and plans of reorganization.

Her industry experience includes manufacturing, transportation, pharmaceuticals, healthcare, municipal governments and not-for-profit organizations.

Prior to her focus on financially distressed enterprise and business units, Jessica served Kraft's assurance services clients as an auditor of financial institutions. Her work included conducting System and Organization Controls (SOC) examinations for a variety of commercial and governmental clients domestically and internationally.

Jessica graduated magna cum laude from Messiah College with a B.S. in accounting. She is involved with many professional and community organizations.

May Luncheon Speaker
Scott Nalley, CPA, CIA, CCSFP



Scott Nalley is a senior manager in the risk assurance & advisory services practice at KraftCPAs. With more than 10 years of experience in public accounting and the private sector, Scott's primary focus includes internal audit and internal control consulting projects for the manufacturing/distribution and utility industries. His prior experience included external audits for not-for-profit/governmental entities, dealerships, and manufacturing/ distribution companies, as well as employee benefit plans. In the private sector, Scott worked six years as an internal auditor for Vanderbilt University, where he served as the project manager for the design and implementation of an enterprise risk management (ERM) software system.

In his role at Kraft, Scott manages two fully outsourced, fully integrated internal audit engagements consisting of more than 30 audit projects and more than 9,000 hours annually. Specifically for these engagements, he is responsible for performing annual risk assessments, developing internal audit plans, supervising and training staff, assisting with ERM updates, assisting with internal control framework documentation, performing special projects and providing the best practice recommendations. In 2015, the Institute of Internal Auditors (IIA) performed a quality assessment for one of the engagements and issued the highest rating provided by the IIA.

Additionally, Scott participates in designing, implementing and testing controls on assurance engagements, and performs risk assessments, service organization control (SOC) engagements, internal control consulting and HITRUST assessments.

Scott is a graduate of the University of Memphis, where he received a B.B.A. in accounting.

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.



2018-2019 Chapter Year Elections



Voting is now open for two board member-at large positions. To vote, log in to your account at www.middletennesseecfe.wildapricot.org. Voting will end on June 1. The winners will be announced at the June 14 social.

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!



Global ACFE Conference Points Contest

Congratulations to Phyllis Pickett, who won an all-expense paid trip to the 2018 global conference, which will be held in Las Vegas! Start compiling your points now for the 2019 global 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 2018 and December 2018 to mark.ingram@tn.gov by February 15, 2019. 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
2017- 2018 Chapter Officers, Board Members, and Committee Members**

CHAPTER OFFICERS AND BOARD MEMBERS

President	Kesha Thomas, CFE, MCJ	747-5397	kesha.thomas@cot.tn.gov
Vice-President	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
Past President	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
Pres. 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	Teri Williams	782-3953	twilliam@nashville-mdha.org
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

Budget & Finance	Barry Pruitt, CFE, CFI, CCTA	270-780-2971	bpruitt@houchensindustries.com
	Jessica Scouten, CFE, CPA, MAFF	346-2436	jscouten@kraftcpas.com
	Phil McGovern, CPA, CFE, MACC	479-4917	mccgovpm@comcast.net
	Mark Ingram, CFE	532-5060	mark.ingram@tn.gov
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Hospitality	Nicolette Hudson (Chair)	747-5293	nicolette.hudson@cot.tn.gov
	Judy Tribble, CFE, CPA	253-1760	judy.tribble@tn.gov
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	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
	Melissa Boaz, CFE, CPA, CGFM, CGMA (Chair)	747-5305	melissa.boaz@cot.tn.gov
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	Melinda Weir, CFE, MCJ	532-0955	melinda.weir@tn.gov
	John Gullett, CFE, CPA, LNHA (Chair)	225-1814	jgullett@tsvh.org
Nominating	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	401-3006	britt.wood@cot.tn.gov
	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
	Scarlet Sneed, CFE, CPA, CGFM, CGMA (Chair)	747-5243	scarlet.sneed@cot.tn.gov
	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
	Kilolo Dunmore, CFE	815-2143	kdunmore@thda.org
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	Melissa DeBerry, CFE	747-5214	melissa.b.deberry@cot.tn.gov
	Danielle Gwin, CFE (Chair)	401-3038	danielle.gwin@cot.tn.gov
	Teri Williams	782-3953	twilliam@nashville-mdha.org
	Kristina Straumfjord, CFE	224-0832	kristina.straumfjord@mapcoexpress.com
Social Media	Jessica Scouten, CFE, CPA, MAFF	346-2436	jscouten@kraftcpas.com
	Nathan Abbott, CFE, CISA, EA	401-7841	nathan.abbott@cot.tn.gov
Website			

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

Contact Us



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Website: www.middletennesseecfe.wildapricot.org

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Nashville, TN 37219

Follow MTACFE in social media:



www.facebook.com/ACFENashville



www.twitter.com/acfenashville

Association of Certified Fraud Examiners Headquarters:

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Follow the ACFE in social media:



<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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