

# The Examiner

## December 2018

### President's Message

By Andrew Hawkins, CFE



It's time of year where work and family commitments are coming at us from all directions. Oddly enough, it seems that the busier I am, the more I take time to reflect on recent events. I was recently pondering how vibrant our economy is now and where it came back from just ten years ago when the economy hit a significant low. I have been a Certified Fraud Examiner since 2000 and have seen several peaks and valleys in the economy. However, the economy

does not seem to affect the fraudsters from committing fraud. Fraudsters commit frauds regardless of how well or poor the economy is doing. The good news is that we are all in a position to do something about it as Fraud Examiners. Please keep this in mind during this time of year and spread the word to others.

Again, I would like to thank Hal Humphreys again for his presentation on Deception Detection. There were many great takeaways from this presentation. During his presentation, Mr. Humphreys asked the question, "Why do people lie?" The answer was, "The fear of losing something." Although I have met some people that I believe would just lie for the heck of it, this is a very profound point he made. When conducting a fraud interview it is easier to get a confession when we determine what that person is protecting by lying.

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## **President's Message (continued)**

I look forward to seeing you at our next luncheon on December 13<sup>th</sup> which is our annual Christmas Social luncheon which is free to MTACFE members. We do ask for a donation to Second Harvest Food Bank. You may even get something to take home with you. See you there!

## **Annual Fraud Conference Registration is Open!**

The 23rd Annual Fraud Conference will take place on March 4 and 5, 2019, at One Century Place in Nashville. The registration link is

<https://middletennesseecfe.wildapricot.org/event-3144771>

A full conference brochure is at the end of this newsletter. Space is limited, so sign up today!

## **Volunteer Opportunities**

### Atlanta Chapter Speakers Needed

The Atlanta CFE chapter is looking for speakers for its monthly luncheons. If you are interested, please contact the Atlanta chapter's speaker chair, Tyler Wright, at [twright@moorecolson.com](mailto:twright@moorecolson.com).

## December Luncheon

Our December luncheon will take place on Thursday, December 13 at 11:30 am. This is our holiday social, so it is free and open only to members. We will be collecting donations for Second Harvest Food Bank, so please consider donating the cost of your lunch. We may also be giving out goodies! See you there.



## December Luncheon

We will hold our December luncheon on Thursday, December 13, 2018, at 11:30 am at the Raintree Room at the Scarritt-Bennett Center. Scarritt-Bennett is located at 1008 19<sup>th</sup> 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.

## Member Spotlight Kayla Chappell



As a Senior Fraud Investigator with Kroll (a division of Duff & Phelps), I enjoy advocating on behalf of consumers who have become victims of identity theft. In just over three years, I have resolved more than 560 identity theft restoration cases, leveraging Kroll's available resources to dig deep into the root cause of incidents ranging from fraudulent credit card accounts to auto loans -- all obtained by using someone else's personal information.

I have participated in several consumer panels, providing insight on identity theft and solutions to resolve the issues. I am frequently interviewed for our client's monthly newsletter, and also share advice and offer my expertise on fraud, scams and identity theft to members through podcasts and online events. As a participant Jump \$tart Tennessee, a coalition for personal financial literacy for the youth of Tennessee, I have presented to teachers, educating them about identity theft and providing resources to help them educate their students. Several local high schools have invited me to present internet safety tips to upperclassmen, as they prepare for college.

Prior to working in fraud, I recruited and trained families to become foster parents. I've found that experience, combined with my strong desire to help people in vulnerable situations, has helped me fight for identity theft victims – making sure their rights have not been violated or ignored, while providing peace of mind during a stressful time.



## Member Spotlight (continued)



When I am not restoring identities, I enjoy traveling – and eating! From brunch with friends, to trying new local restaurants, to a Friday Fish Fry in Barbados, I am always looking for my next adventure. I also enjoy spoiling and spending time with my nieces and nephews.

Originally from Selma, Alabama, I have a Bachelor of Science degree in Social Work from the University of Alabama, and a Master of Arts in Criminal Justice from Keiser University. I have successfully passed the Certified Fraud Examiner (CFE) Exam as of December 2018! I started this journey with hopes to further advance my career in the fraud industry.

## New Members

Please welcome the following new members to our chapter!

Keevia Battle	TN Treasury Department
Terry Hall	Metro Nashville Public Schools
Kerry Hartley	TN Treasury Department

## Member Spotlight

### Michael Booher, CFE, CPA



My name is Michael Booher. I am a Certified Fraud Examiner and a Certified Public Accountant. I consider myself to be very fortunate because I am an Investigator for the Tennessee Comptroller of the Treasury, and that means I get to practice fraud examination on a daily basis. I obviously enjoy working in the fraud field, but my career did not start there. In fact, during college and at the start of my career, I did not even know that an opportunity for this kind of work would ever be available to me.

I grew up in Bristol, Virginia (*almost* in Tennessee), and I completed my bachelor's degree in Economics at Hampden-Sydney College. I then attended East Tennessee State University where I completed Master of Business Administration and Master of Accountancy degrees. Clearly I was hiding out from the responsibilities of the real world, and also accumulating a healthy balance of student loan debt. Fortunately I was able to land a job at a CPA firm, Brown Edwards & Company, in Bristol soon after I graduated.

Working as a staff member at the CPA firm provided me with a useful variety of experience. That particular office exposed me to regular work in both the tax and audit realms. I worked on tax returns for individuals, nonprofits, and for-profit C-Corps and S-Corps. I also worked on audits of corporate and non-profit entities, and also of municipalities. The firm, which is regional, also permitted me to travel to other offices to assist with larger audits on occasion. The spectrum of experience was great, and it also helped me realize that that was not what I wanted to do forever.



## Member Spotlight (continued)

I then moved to Nashville, Tennessee, and I began working as an Internal Auditor for the Tennessee Department of Safety and Homeland Security. Internal audit is also a boon for professional experience, because it forces the auditor to gain a micro-level understanding of an entity's operations. My first day at work was smack-dab in the middle of the annual risk assessment phase, and that exposed me to a wide variety of the department's functions. This helped when audit season began. A year-or-so into my time at the department, I was exposed to my first fraud case, which involved a Driver License Examiner taking money from her office's deposits.

My supervisor at the department also introduced me to the Middle Tennessee Chapter of the Association of Certified Fraud Examiners.

Membership and participation in the chapter allowed for me to network with others in the field of fraud examination, and that networking led me to my current job. I genuinely enjoy the opportunity to make government work better by investigating allegations of fraud, waste, and abuse. I also remain active in the chapter's activities by attending events whenever possible, and by being active on chapter committees. I strongly recommend for anyone with an interest in fraud examination to join his or her local chapter of the MTACFE and to pursue the Certified Fraud Examiner credential. The training and networking opportunities are truly invaluable resources.



## Superstition Ain't the Way (Part 2)

By Michael Booher, CFE, CPA



*My name is Michael Booher, CFE, CPA, and I am an investigator for the Tennessee Comptroller of the Treasury (TCOT). I am also a member of the Middle Tennessee Association of Certified Fraud Examiners (MTACFE). I have written this two-part article in an effort to share lessons for managers (and my fellow fraud examiners who advise them) that I have learned from my work as a fraud examiner. I am not naming names, places, or things particular to any case, but this content is inspired by actual events. Any and all mistakes, errors, and omissions are strictly my own*

*and not the responsibility of the MTACFE or the TCOT.*

Managers and directors, who wear many hats and have to ensure the successful operation of organizations as a whole, do not need sophisticated financial training to be effective at preventing fraud. They also cannot rely on magic 8-Balls, tarot cards, or a lucky rabbit's foot to predict or prevent the specter of fraud from haunting and harming their organizations. A key element of effective fraud deterrence and prevention is active engagement in operations. As simple as it sounds, a general understanding of how an entity makes, holds, and spends money is a great place to start. As three is a significant quantity when seeking out patterns, here are three good, simple questions to ask when attempting to build a solid foundation of understanding of an organization's financial processes.

- ◆ How does it get money?

Fraud examiners who are introduced to entities for the first time typically ask this sort of question because they have no familiarity with them and how they really operate. Surprisingly, however, many entities' presidents and directors lack a firm understanding of all sources of their entities' revenue. Non-profits and governments often utilize multiple grants and fundraisers to increase their bank account balances. Getting to know the specific sources and expected amounts of revenue, and even the full spectrum of deposit procedures, takes time and effort. If and when a manager, chief executive, or director finds him or herself unaware of, or confused by all of the sources of an entity's income, it is not a bad idea for that person to get answers.



## Superstition Ain't the Way (Part 2) (continued)

- ◆ How does it hold money?

Again, this is an obvious question for a person being introduced to an entity for the first time. Especially considering boards of directors, it is typical for individuals in these positions to falsely assume that all funds are held in a single bank account. If managers and directors are not familiar with the existence of accounts, then they have no chance of monitoring their activity, and absolutely no chance of knowing that something bad is happening. Perhaps the most famous cautionary tale of a secret bank account used to drain an entity's coffers comes from the town of Dixon, Illinois. Rita Crundwell, the former comptroller of Dixon, utilized a secret bank account to misappropriate over fifty million of the town's dollars and use them for her own benefit. Her scheme crumbled when one of her employees asked the bank for *all* of the town's bank statements while Crundwell was away from the office, living lavishly at the town's expense. As Crundwell's slush fund was among the town's accounts, its statements were given to the employee upon request. It was that simple. (See the November/December 2018 issue of *Fraud Magazine* for more details on that case.)

- ◆ How does it spend money?

This is perhaps the most obvious means of detecting malfeasant activity within an organization's financial arena. The reports from the TCOT's Division of Investigations refer to seemingly innumerable instances of entities whose managers and directors never bothered to review the activities in their own bank statements. Their failure to do so caused them to miss clear warnings like cash withdrawals by employees who had no business holding or using cash, payments to merchants (like QVC, Amazon, Walmart, HSN, etc.) that had absolutely no legitimate relationship with the entities, and account overdrafts when a surplus of funds should have been available in the accounts. Hence the principles of fraud prevention and deterrence are fairly simplistic; their roots lie in monitoring activity from readily available resources.

This seems obvious, but it is important that the answers to these questions make sense. If the inquirer feels confident that he or she can learn and explain the process to a layman without any trouble, then he or she most likely has a firm understanding of that process. A common tactic employed by fraudsters is to stave off inquiries with a cloud of confusion; they over-complicate processes and practices until others are worn down by their seeming complexity and just leave the situation alone.

## Superstition Ain't the Way (Part 2) (continued)

Those in positions of management, direction, and oversight must not forget their fiduciary responsibilities to their entities, shareholders, and other stakeholders. They must verify what they are told, and actually lay eyes on reliable (third-party, whenever available) resources of information that affirm the financial position of their organizations. Beyond superstition, this is a sound way to fundamentally prevent, detect, and defeat fraud.

### New CFEs



Congratulations to Julie Hollis, who received her framed CFE certificate at the November luncheon!

## November Luncheon Minutes

By Melissa Boaz, Chapter Secretary

The meeting took place at 11:30 am on November 15, 2018, in the Raintree Room at Scarritt-Bennett College in Nashville. Attendees enjoyed a buffet lunch that included salad, slaw, pulled turkey and barbecue, mozzarella and squash casserole, white beans, cornbread, sauces, and fruit cobbler with cream.



President Andrew Hawkins called the meeting to order. He introduced the speaker, Hal Humphreys, who is a private investigator. Hal gave a presentation titled "Grasping at Heels: Deception Detection 101."

Andrew then asked members to introduce their guests. He presented a framed CFE certificate to Julie Hollis. Andrew announced that some new committee opportunities were available, including the chair of the newsletter committee. Those interested should contact Andrew or Melissa Boaz regarding the newsletter committee and should contact Andrew regarding other committees. He announced that the next chapter meeting, which

would take place on December 13, would be the holiday social. The meeting is open only to chapter members and is not a CPE meeting. The meeting is also free, but attendees are asked to bring a donation for Second Harvest Food bank. Barry Pruitt won the door prize.

The meeting was then adjourned.





## 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:

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).

The Contestant must have not yet earned their CFE certification.

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.

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](mailto: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.

### Upcoming Events

#### Luncheons:

January 17

February 4 (joint with AGA)

April 18

May 16

#### Members-Only Events:

December 13

June TBD

#### Training:

Annual Fraud Conference-March 4-5

## 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](mailto: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](mailto: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](mailto:mark.ingram@tn.gov).

## 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.

If you have any questions, please email [info@middletnnecfe.org](mailto:info@middletnnecfe.org).

## Global ACFE Conference Points Contest

**Congratulations to Phyllis Pickett, who won an all-expense paid trip to the 2018 global conference, which was held in Las Vegas!** Start compiling your points now for the 2019 global conference, which will be held in Austin, Texas! 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](mailto:mark.ingram@tn.gov) by February 15, 2019. Please have supporting documentation available for your points.

### Category and Points

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 *Fraud Magazine*—3 points

Attending the Chapter’s Annual Fraud Conference—2 points

Service on Chapter Committee—2 points

## 2018-2019 Chapter Officers, Board Members, and Committee Chairs

### CHAPTER OFFICERS AND BOARD MEMBERS

<b>President</b>	Andrew Hawkins, CFE	<a href="mailto:andrew.hawkins@cot.tn.gov">andrew.hawkins@cot.tn.gov</a>
<b>Vice-President</b>	Barry Pruitt, CFE, CCII, CFI, CCTA	<a href="mailto:bpruitt@houchens.com">bpruitt@houchens.com</a>
<b>Past President</b>	Kesha Thomas, CFE, MCJ	<a href="mailto:kesha.thomas@cot.tn.gov">kesha.thomas@cot.tn.gov</a>
<b>Pres. Emeritus</b>	Dennis Dycus, CFE, CPA, CGFM	<a href="mailto:dfdcpa@bellsouth.net">dfdcpa@bellsouth.net</a>
<b>Treasurer</b>	Mark Ingram, CFE	<a href="mailto:mark.ingram@tn.gov">mark.ingram@tn.gov</a>
<b>Secretary</b>	Melissa Boaz, CFE, CPA, CGFM, CGMA	<a href="mailto:melissa.boaz@cot.tn.gov">melissa.boaz@cot.tn.gov</a>
<b>Training Director</b>	Suzzie Singleton, CFE, CGFM	<a href="mailto:suzzie.singleton@cot.tn.gov">suzzie.singleton@cot.tn.gov</a>
<b>Member at Large</b>	Teri Williams	<a href="mailto:twilliam@nashville-mdha.org">twilliam@nashville-mdha.org</a>
<b>Member at Large</b>	Jessica Scouten, CFE, CPA, MAFF	<a href="mailto:jscouten@kraftcpas.com">jscouten@kraftcpas.com</a>
<b>Member at Large</b>	Phyllis Pickett, CFE	<a href="mailto:ppickett@deloitte.com">ppickett@deloitte.com</a>
<b>Member at Large</b>	Micheal Baer, CFE, CIA	<a href="mailto:micheal.baer@cat.com">micheal.baer@cat.com</a>

### COMMITTEE CHAIRS

<b>Budget &amp; Finance</b>	Barry Pruitt, CFE, CCII, CFI, CCTA	<a href="mailto:bpruitt@houchens.com">bpruitt@houchens.com</a>
<b>Conference</b>	Micheal Baer, CFE, CIA	<a href="mailto:micheal.baer@cat.com">micheal.baer@cat.com</a>
<b>Historic</b>	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	<a href="mailto:britt.wood@cot.tn.gov">britt.wood@cot.tn.gov</a>
<b>Hospitality</b>	Nicolette Hudson	<a href="mailto:nicolette.hudson@cot.tn.gov">nicolette.hudson@cot.tn.gov</a>
<b>Job Placement</b>	Amanda Cain, CFE	<a href="mailto:amanda.cain@cot.tn.gov">amanda.cain@cot.tn.gov</a>
<b>Membership</b>	Tom Stoquert, CFE, MBA	<a href="mailto:thomas.e.stoquert@tn.gov">thomas.e.stoquert@tn.gov</a>
<b>Newsletter</b>	Melissa Boaz, CFE, CPA, CGFM, CGMA	<a href="mailto:melissa.boaz@cot.tn.gov">melissa.boaz@cot.tn.gov</a>
<b>Nominating</b>	Mike Cole	<a href="mailto:mikecole@deloitte.com">mikecole@deloitte.com</a>
<b>Scholarship/Outreach</b>	Scarlet Sneed, CFE, CPA, CGFM, CGMA	<a href="mailto:scarlet.sneed@cot.tn.gov">scarlet.sneed@cot.tn.gov</a>
<b>Social Media</b>	Danielle Gwin, CFE	<a href="mailto:danielle.gwin@cot.tn.gov">danielle.gwin@cot.tn.gov</a>
<b>Website</b>	Nathan Abbott, CFE, CISA, EA	<a href="mailto:nathan.abbott@cot.tn.gov">nathan.abbott@cot.tn.gov</a>

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

**Association of Certified  
Fraud Examiners**

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512-478-9000  
Fax: 512-478-9297

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## Contact Us

**Middle Tennessee Chapter, Association of Certified Fraud Examiners:**

Email: [info@middletennesseecfe.org](mailto:info@middletennesseecfe.org)  
Website: [www.middletennesseecfe.wildapricot.org](http://www.middletennesseecfe.wildapricot.org)  
Mailing address: P.O. Box 198361  
Nashville, TN 37219

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**Scarritt-Bennett Center**



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Association of Certified Fraud Examiners

**Middle Tennessee Chapter #27**

**Scarritt-Bennett Parking Pass**

**Valid Day of Event Only**



# Middle Tennessee Chapter Association of Certified Fraud Examiners

## 23rd Annual Fraud Conference

### Middle Tennessee Chapter

White-collar crime continues to drain resources from businesses, governments, and other organizations locally, nationally, and globally. To increase awareness of the problem and to offer practical solutions for preventing, detecting, and investigating fraud, the Middle Tennessee Chapter, Association of Certified Fraud Examiners is pleased to announce its **23rd Annual Fraud Conference**.

Because Middle Tennessee Chapter, ACFE Annual Fraud Conferences sell out quickly, early registration is recommended. Don't lose your seat as one of over 250 participants at this year's conference. Registration information is on Page 3 of this brochure.

#### Past comments from attendees:

*Being aware of how fraud can occur and the steps to prevent it (controls) will make me more effective in the reviews I perform every day in my department.*

*The courses provided knowledge that is instrumental to identifying and addressing risks.*

*The conference is a must attend event to stay abreast of current issues and fulfill CPE requirements.*

The Middle Tennessee Chapter, ACFE instructional method for this event is "Group Live." In accordance with the standards of Tennessee Board of Accountancy, CPE credits have been granted based on a 50-minute hour. Sponsor Number TNSBA051. This conference is recommended for **16 hours CPE credit (8 hours each day)**.

#### Who:

CFEs, CPAs, CIAs, CISAs, CMFOs, auditors and others who want to increase their fraud awareness and update their fraud knowledge. Topics of discussion will include asset protection, legal considerations, and financial fraud.

#### Where:

**One Century Place Conference Center**, 26 Century Blvd., Nashville, TN. Phone (615) 872-6400. The One Century Place Conference Center is Nashville's premier conference facility with "state of the art" equipment and food service.

#### When:

Check-in begins **Monday, March 4** at **7:15 a.m.** with continental breakfast provided; Monday's sessions are scheduled for 8:00 a.m. - 4:10 p.m.

On **Tuesday, March 5** continental breakfast starts at **7:15 a.m.**; sessions are scheduled for 8:00 a.m. - 4:10 p.m.

#### Lodging:

A block of rooms has been allocated at Embassy Suites Nashville Airport Hotel, 10 Century Boulevard, Nashville, TN 37214, at the rate of **\$179** per night, single occupancy. **For reservations**, call **1-800-EMBASSY** using group code **ACF**. <https://embassysuites3.hilton.com/en/index.html>

This rate includes a full complimentary cooked-to-order breakfast each morning, and a two hour complimentary manager's reception each evening. Shuttle service is available to the One Century Place Conference Center.

Reservations must be made no later than **February 8, 2019** to get the conference rate.



Middle Tennessee  
Chapter

# 23rd Annual Fraud Conference March 4-5, 2019

Please remember to print out and/or download any materials prior to the conference. Bio's and materials will be available on our website two weeks prior to the event.

Please **SIGN IN** at the registration table daily, **AND** turn in your **SIGNED CPE form** at the end of the conference in order to get your CPE Certification.

<b>March 4, 2019</b>		
<b>M o n d a y</b>	<b>7:15 AM – 8:00 AM</b>	<b>Doors Open: Continental Breakfast and Registration</b>
	8:00 AM – 8:10 AM	<b>Welcome</b>
	8:10 AM – 9:50 AM	<i>Megan Gaillard: Auditor's role in investigations</i>
	9:50 AM – 10:00 AM	<b>Break</b>
	10:00 AM–11:40 AM	<i>Perry Moore: Business Ethics</i>
	11:40 AM – 12:40 PM	<b>Lunch</b>
	12:40 PM – 2:20 PM	<i>Cynthia Hetherington: Advanced Social Media Investigations</i>
	2:20 PM – 2:30 PM	<b>Break</b>
	2:30 PM – 4:10 PM	<i>Bret Hood: Procurement Fraud - This is one of the hardest crimes to detect and prevent</i>
<b>March 5, 2019</b>		
<b>T u e s d a y</b>	<b>7:15 AM – 8:00 AM</b>	<b>Doors Open: Continental Breakfast and Registration</b>
	8:00 AM – 8:10 AM	<b>Welcome</b>
	8:10 AM – 9:50 AM	<i>Elizabeth Simon: Case Study of \$3,000,000 Expense Report Fraud</i>
	9:50 AM – 10:00 AM	<b>Break</b>
	10:00 AM–11:40 AM	<i>Jeff Matthews: Construction Fraud</i>
	11:40 AM – 12:40 PM	<b>Lunch</b>
	12:40 PM – 2:20 PM	<i>Cynthia Hetherington: Understanding the Dark Web</i>
	2:20 PM – 2:30 PM	<b>Break</b>
	2:30 PM – 4:10 PM	<i>Tom Golden: Advanced Interview Techniques</i>



## Middle Tennessee Chapter

# 23<sup>rd</sup> Annual Fraud Conference March 4-5, 2019

This conference offers a high quality program, providing 16 hours of practical CPE for a reasonable price. **Fees include conference, continental breakfast, lunches, and breaks with snacks.**

**Please Note:** Amphitheater seating is limited to 200 people. Additional seats are available in an overflow room. The overflow room offers high-quality split-screen video, allowing attendees to see both the speaker and the presentation. A clear, two-way audio connection facilitates overflow room interaction with presenters and participation in Q & A sessions. Seating in the amphitheater will not be assigned, but will be first-come, first-served. Attendees arriving early will have the option of sitting in either the amphitheater or the overflow room. Later attendees' choices may be limited. Please note that WI-FI will not be provided.

**Attention Chapter Members:** Discounts are available to members of the Middle Tennessee Chapter, ACFE. Please make all payments by **February 25, 2019**. For State Agencies, the Middle Tennessee Chapter, Association of Certified Fraud Examiners' vendor number is 0000083329.

**Reservations and payment MUST be received by February 25, 2019.**

**Registration Fees: \$400 non-members  
only \$350 MTACFE chapter members**

Non-members can join, prior to the event, for a yearly fee of \$25 or \$50 for three years and avoid the additional charge for the training!

You can find information on chapter membership at <https://middletennesseecfe.wildapricot.org/FAQ>

### **Directions to the One Century Place Conference Center:**

From Briley Parkway: take Exit 7, turn East onto Elm Hill Pike. Turn right (South) at light onto McGavock Pike. Turn right at light onto Century Blvd., and right into One Century Place.

### **Special Assistance**

Persons requiring special assistance under the Americans with Disabilities Act or for any other reason are asked to indicate so on their reservation. **Vegetarian meals** are available. Please indicate on your reservation if you would like one.

### **Refund Policy**

- Registrants who cancel **on or before February 25, 2019** will be charged a **\$30 cancellation fee**.
- Registrants who cancel **after February 25, 2019** will be charged **\$100 cancellation fee**. **Remember, substitutions are allowed.**
- **No refunds** will be made for registrants who do not attend the conference without a timely cancellation.

Registration **MUST** be made online at the following link: <https://middletennesseecfe.wildapricot.org/events> Credit Card Payments will be accepted through PayPal, but need to be made online from our website where you register.