

The Examiner

September 2018

President's Message

By Andrew Hawkins, CFE



We kicked off another great year with a luncheon and a presentation on retail crime from Glenn Alred. Glenn's presentation was packed full of war stories from the front lines of fighting retail crime. I had no idea retail crime has ties to drugs, terrorism, and fake purses. Glen stated that there is an estimated \$60 billion in EBT fraud and \$54 billion in retail crime reported annually. As

Dennis Dycus always says, "Business is Good!" As fraud fighters, we have many opportunities to apply our skills. Keep up the good work!

Member Benefit Day registration has sold out! We look forward to seeing everyone there. We have a great line-up of speakers that we hope you will find informative and interesting.

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Member Benefit Day



Please join us for our annual Member Benefit Day, which will take place on September 25, 2018, at Tennessee Tower in Nashville! We have a great speaker lineup that includes **Alexis C. Bell, Michael Bishop, Todd Damiani,** and **Scott Morantz**. The training is free for chapter members and \$40 for non-members. See the flyer at the end of the newsletter for more information, including the schedule for the day.

Volunteer Opportunities

Chapter Conference Committee

Interested in being a part of the MTACFE Annual Fraud Conference committee? If so, please contact Drew Hawkins at Andrew.Hawkins@cot.tn.gov or Micheal Baer at Micheal.Baer@cat.com for more information.

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.

October Luncheon Speaker

Sam Alzoubi, CFE
Director of Audit Services
Tennessee Department of Human Services



In addition to serving as the Director of Audit Services at the Tennessee Department of Human Services, Sam served as Interim Chief Officer of the Program Integrity area for almost one year, taking on responsibilities of multiple divisions throughout Tennessee.

Prior to working at DHS, Sam was a member of the Comptroller's Office Legislative Auditors within the State Audit Division for over 16 years.

During his tenure at DHS, Sam has assisted with many improvements, including

- Procure and implement electronic auditing software (ACL) to significantly reduce the reliance on paper. ACL was put to use 3 months ahead of schedule.
- Restructured the Audit Services Division into 3 subdivisions for effectiveness and efficiency.
- Coordinate efforts to process potential SNAP fraud in a timely manner.
- Increase the State Law Enforcement Bureau (SLEB) agreements between DHS and Police and Sheriff departments within the State to mitigate the risk of SNAP trafficking.
- Provide, as part of the employee's professional and learning development, Certified Fraud Examiner study materials to 27 of the Audit Services staff. Currently there are 17 CFEs within the DHS Audit Services Division.
- Investigate and follow up on allegations of fraud or misappropriation of State's assets.

Sam is a graduate of **The University of Memphis** with a B.A. in Accounting, and **Yarmouk University**, with a B.A. in Finance. Sam also is a member of the Tennessee Executive Internal Auditor Advisory and Auditing Standards Committees.

October Luncheon

We will hold our October luncheon on Thursday, October 18, 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.

New Members

Please welcome the following new members to our chapter!

Katie Armstrong	TN Comptroller of the Treasury
Mike Christensen	State of TN-Dept of Human Services Internal Audit
Angela Carnahan	
Kimberly Dickerson	
Haley Greene	Kraft CPAs
Kimberly Haley	Deloitte
Seth Hatfield	Metro Nashville Office of Internal Audit
Carlos Irizarry	Deloitte
Kenneth James	State of Tennessee
Pamela Lewis	Deloitte
Sarah Martin	Asurion Insurance Services
Herbert Majors	Metro Government of Nashville
Michael Michlowski	Deloitte
Chris Northrop	Caterpillar Inc.
Dan Rucker	Deloitte Risk and Financial Advisory
James Patrick Westfall	Asurion
Troy Young	Fairview Health Services

New CFE



Congratulations to Bethany Todzia, who received her framed CFE certificate at the August luncheon!

August Luncheon Minutes

Prepared by Barry S. Pruitt, CFE, CCII, CFI, CCTA
Chapter Vice President

On Thursday, August 16, 2018, at 11:30 a.m., in the Raintree Room, the August Meeting for the Middle Tennessee Chapter of the Association of Certified Fraud Examiners convened. A luncheon buffet was offered and enjoyed by members and several guests. Garlic Creamed Corn Chicken and Kielbasa and Cabbage were the entries served with roasted potatoes, squash and zucchini. A crowd favorite of delicious southern style banana pudding was served up as dessert.

Chapter President Andrew Hawkins called the meeting to order at 11:56 a.m. President Hawkins welcomed everyone and announced us as ACFE Chapter of the Year. Hawkins proudly displayed the Award trophy received at the Global Fraud Conference for the group to see.



President Hawkins called on Vice President Barry Pruitt to introduce our guest speaker, Glenn Alred. Pruitt introduced Alred as the Organized Retail Crime Manager for Kroger Co. Mr. Alred's presentation was titled *"Organized Retail Crime and How It Affects Us."* After the interesting presentation, President Hawkins presented Alred with a commemorative coin set in appreciation for his sharing of information and knowledge.

Several guests were introduced.

Bethany Todzia was presented her framed CFE Certificate by President Hawkins.

President Hawkins concluded with announcements regarding committee volunteers, upcoming Member Benefit Day, and the October luncheon.

The monthly door prize winner was Joshua Remke, who received \$25.00.

The meeting was adjourned at 12:56 p.m.





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 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:

August 16

October 18

November 15

January 17

February 4 (joint with AGA)

April 18

May 16

Members-Only Events:

December 13

June TBD

Training:

Member Benefit Day-September 25

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 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.

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.

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 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

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

COMMITTEE CHAIRS

Budget & Finance	Barry Pruitt, CFE, CCII, CFI, CCTA	bpruitt@houchens.com
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Historic	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	britt.wood@cot.tn.gov
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Job Placement	Amanda Cain, CFE	amanda.cain@cot.tn.gov
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Newsletter	Melissa Boaz, CFE, CPA, CGFM, CGMA	melissa.boaz@cot.tn.gov
Nominating	Mike Cole	mikecole@deloitte.com
Scholarship/Outreach	Scarlet Sneed, CFE, CPA, CGFM, CGMA	scarlet.sneed@cot.tn.gov
Social Media	Danielle Gwin, CFE	danielle.gwin@cot.tn.gov
Website	Nathan Abbott, CFE, CISA, EA	nathan.abbott@cot.tn.gov

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

**Association of Certified
Fraud Examiners**

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Contact Us

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Mailing address: P.O. Box 198361
Nashville, TN 37219

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Scarritt-Bennett Center



ACFE[®]

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 *Member Benefit Day*

Our exceptional speakers are:

**September 25, 2018
8:00 a.m. - 4:20 p.m.**

Earn 8 Hrs. CPE

William R. Snodgrass /
Tennessee Tower
312 Rosa L. Parks Ave.,
Nashville, TN 37243

Snacks will be provided
See our website for parking options,
in Events

The instructional method for this event is "Group Live." In accordance with the standards of Tennessee State Board of Accountancy, CPE credits have been granted based on a 50-minute hour. Sponsor Number TNSBA051

For State Agencies, the Middle Tennessee Chapter, Association of Certified Fraud Examiners' vendor number is 0000083329

[Alexis Bell, MS, CFE, Pi](#) will give an interactive presentation on the importance of data quality, key definitions of data quality dimensions and how to analyze data.

[Michael Bishop, author](#) will discuss his quest for the truth and the skills he developed while digging for answers regarding *A Murder in Music City; Corruption, Scandal, and the Framing of an Innocent Man*.

[Todd Damiani, SAC](#) will give a fraud presentation with case examples, types of investigations they perform, and red flag indicators, etc. at US DOT.

[Scott Morantz, CPA](#) will present *End of the Trail* case study; an embezzlement and the flight and capture of the fugitive comptroller, detailing the scheme used, as well as lessons in prevention and detection of the vendor fraud.

**Deadline to register is by COB
Monday, September 17, 2018**

Preregistration is required due to limited space. It also helps facilitate accurate CPE reporting, helps ensure that sufficient course materials are prepared, and allows us to accurately order refreshments. If you sign up and are unable to attend, please make sure you cancel your reservation by **September 17, 2018**, or you will be charged \$40.

Link to register for this event:

<https://middletennesseecfe.wildapricot.org/events>

This Training is **FREE** to all current MTACFE members and **\$40 for non-members**. Non-members can join, prior to the event, for a yearly fee of \$25 or \$50 for three years and avoid the charge for the training! You can find information on chapter membership at

<https://middletennesseecfe.wildapricot.org/FAQ>

MTACFE

Member Benefit Day

Agenda

Tennessee Rooms, 3rd Floor

William R. Snodgrass/Tennessee Tower, 312 Rosa L. Parks Ave., Nashville, TN
37243

Our Fall event in Nashville



Time	Tuesday, September 25, 2018
7:30 am - 7:55 am	Registration-Continental breakfast
8:00 am - 8:05 am	Welcome and Remarks
8:05 am - 9:45 am	The Importance of Data Quality by Alexis Bell
9:45 am - 10:00 am	BREAK
10:00 am - 11:40 am	<i>End of the Trail</i> Case Study by Scott Morantz
11:40 am - 12:45 pm	LUNCH (ON YOUR OWN)
12:45 pm - 2:25 pm	US DOT Fraud Presentation With Case Examples and Red Flag Indicators by Todd Damiani
2:25 pm - 2:40 pm	BREAK
2:40 pm - 4:20 pm	<i>A Murder in Music City</i> ; Skills Developed and Used in the Quest for the Truth by Michael Bishop