

12th SHORE FRAUD CONFERENCE



FRIDAY, NOVEMBER 18, 2016

The **12th Annual Shore Fraud Conference** will be held on **Friday November 18, 2016** on the campus of Salisbury (MD) University. <http://www.salisbury.edu/perdue> It will be a day-long event providing practitioners with 8 hours of fraud-related continuing professional education. This conference is sponsored jointly by the Accounting and Legal Studies Department of the Franklin P. Perdue School of Business, the Delmarva Chapter of the Institute of Management Accountants, the Iota Pi Chapter of Beta Alpha Psi Accounting Honor Society and the Salisbury University Chapter of the Institute of Management Accountants.

This conference came about as a result of the demand by local practitioners for top-quality anti-fraud training which was close to home and reasonably priced. Through the years we have strived to make this a national conference in the sense that we assemble prominent speakers from throughout the US. Salisbury University opened its new state-of-the-art, \$56 million home for the Perdue School of Business in the fall of 2011.

The Shore Fraud Conference will be held in the 215-seat Bennett Family Auditorium, Lounge Area, Executive Suites and Café. We are currently hard at work to put together another outstanding lineup of presenters.

Mark your calendars now and be sure to share this information with your friends and co-workers. The Conference is NASBA approved for 8 hrs. of CPE (NASBA Sponsor #117734) Our full brochure with registration information will be available in late spring on our website: www.shorefraudconference.com We are pleased to announce that to continue celebrating our 12th year, the cost to attend for all participants will remain at \$120 per person.

We will begin to accept registrations on June 1, 2016

Institution of Management Accountants-Delmarva Chapter is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org



Refund Policy:

Attendee may send a replacement within 24 hours' notice.

Attendee may send a replacement toward a future program.

If a program is cancelled, a communicated will be distributed to all paying attendees.



Amy Block Joy, Faculty and Specialist in Cooperative Extension,
University of California, Davis.
Ph.D. in Nutritional Sciences, University of California, Berkeley.

Amy will be speaking about her nail-biting true story about what happens when someone with a lifelong habit of going along to get along is confronted with criminal activity she can't ignore. Amy Joy – scientist, educator, and program administrator – was happy and comfortable conducting research while administering a \$14 million program for poor families. Certainly, nothing she had previously experienced prepared her for the resistance, collusion and retaliation she encountered when she discovered embezzlement at the University where she had worked for over 30 years.

What seemed like a simple path to justice turned into a nightmare that left her without any friends or allies and threatened to be the end of an accomplished and respected career.

This is the stunning, true account of one woman's resolve to tell the truth at any cost. Her story is a first person account about the danger of speaking out in the workplace. Amy Block Joy, a faculty member at a major public university and director of a federal program, knew what she had to do when she discovered apparent fraud at her university. Following university policy, she reported her suspicions to her supervisor. When her report was ignored, she blew the whistle, asking the university to take action. Her allegations of misuse of government funds were investigated and eventually substantiated by campus authorities.

Eleven months later, when the fraud findings were about to be released, she became the target of an elaborate smear campaign and of a number of terrifying activities. Refusing to give in to intimidation and fear, Amy Block Joy fought back and won. She will chronicle how far some people and institutions will go to silence the truth and how to overcome those efforts.

Amy will be speaking about:

Telling the Truth at any Cost, Retaliation, and Finding Redemption



Bethmara Kessler, CFE, CISA, Chief Audit Executive, Campbell Soup Company

Ms. Kessler is the Chief Audit Executive at the Campbell Soup Company. Prior to joining Campbell's she served as the CAE and Co-Chief Compliance Officer at Warner Music Group. Her extensive experience includes leadership roles in audit, compliance, risk management, corporate investigations, business process improvement and IT in a range of businesses including: The Fraud and Risk Advisory Group, L Brands, EMI Group, Avon Products, Nabisco and Ernst & Young.

Ms. Kessler is a passionate audit leader and frequently speaks on a variety of topics related to fraud prevention and detection, investigations, auditing, compliance, and risk. She is on the ACFE Faculty and Advisory Council. She is a contributing author to the ACFE's Fraud Examiner Manual and Fraud Casebook:

Lessons from the Bad Side of Business as well as several articles that have appeared in Internal Auditor Magazine, The Journal of Accountancy, and other specialty publications. In this presentation you will dissect several cases to understand who committed the fraud, how it occurred, and why it wasn't identified until it was too late. You will walk out with a better understanding of embezzlement as well as ideas for how to prevent and detect these schemes within your own organization.

**Bethmara's Presentation Will Be Entitled:
Ripped From the Headlines: Case Studies of Major Embezzlements**





Mark J. Nigrini, Ph.D. is a professor at The College of Business & Economics at West Virginia University. He is the author of *Forensic Analytics* which describes tests to detect fraud, errors, estimates, and biases in financial data. He is also the author of *Benford's Law* (2012). His academic papers have been published in an impressive array of accounting journals. Practitioner papers have been published in journals such as *Internal Auditor* and the *Journal of Accountancy*. Dr. Nigrini won the prestigious Lawler Award for his 2014 article in the *Journal of Accountancy* co-authored with Nathan Mueller. His forensic work has been featured in national media including *The Financial Times*, *The New York Times*, and *The Wall Street Journal*.

Dr. Nigrini has a B.Com (Hons) degree from the University of Cape Town, an MBA degree from the University of Stellenbosch, and a Ph.D. degree from the University of Cincinnati. In addition to his academic credentials he is a Chartered Accountant (South Africa) and his early accounting career included time with Peat, Marwick, Mitchell & Co. (now KPMG) and as a divisional accountant. He has been called on as an expert witness in forensic accounting matters and he has done consulting engagements for organizations such as Procter & Gamble, Burger King, Eaton Corporation, American Airlines, AvalonBay Communities, CaseWare IDEA, and the New York State Comptroller's Office.

Dr. Nigrini will be discussing how **real-life fraud cases** were **uncovered using the application of data analytics methods**. Among those to be discussed will be the **Nathan Mueller ING fraud**, including a description of the scheme, and effective preventive and detective measures. The **Harriett Walters DC tax refund fraud case** where the millions of dollars of losses could have been avoided by using some basic detective controls in the form of Forensic Analytics; and the Duluth, Minnesota **Susan Thompson case** where a member of the Minnesota Power management team embezzled \$220,000 and was sentenced only to probation with only a partial restitution.



Nathan Mueller

After the reinsurance company Nathan worked for was purchased by **ING** for \$6 billion, he played a key role in transitioning its operations onto ING's Enterprise Resource Planning system. **He began embezzling money** to pay off personal debt and to fund a passion for gambling. What started as a \$1,100 check to pay on a credit card, spiraled into an **\$8.5 million fraud** over the next 4 years. It was only a co-worker's suspicions that brought the fraud to an end. After being caught, he **pleaded guilty and was sentenced to 97 months in a federal prison**. He was released in September 2014. While serving his sentence, Nathan played an integral role in the development and expansion of a community outreach program. There white-collar inmates

spoke on the subject of business ethics. With the integrative approach as the core of his message, he has delivered more than 60 speeches and ethics workshops to a broad spectrum of organizations and groups including Chambers of Commerce, Allete Inc./Minnesota Power, University of Minnesota-Duluth's MBA Program, the 148th Air National Guard leadership training program, the ACFE Global Fraud Conference, and the University of Wisconsin-Superior's accounting and business ethics classes.

The Conference CPE will consist of 4 hours of Ethics and 4 hours of Specialized Fraud Knowledge