

## **FINANCIAL STATEMENT FRAUD UNDERSTANDING AND INVESTIGATING FRAUD PERPETRATED BY MANAGEMENT 2-DAY WORKSHOP**

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**CPD CREDITS – 16 HRS**

**DATE: SEPTEMBER 17 & 18, 2019**

**LOCATION: TORONTO REFERENCE LIBRARY –  
BEETON HALL – 789 YONGE ST. TORONTO ONTARIO M4W 2G8**

**PRICE: MEMBER CHAPTER PRICING: EARLY BIRD UNTIL SEPT 3, 2019 \$600 AFTER  
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According to the ACFE Report to the Nations, Canada Edition, members of management were found to be responsible in nearly 20% of the cases reported, with median losses of (US)\$200,000 for financial statement frauds. But management is at the top of the organization, so how do you discover, investigate and prevent fraud perpetrated by members of management? This two-day interactive course will use actual case documents and stories to:

- Illustrate red flags of management fraud
- Demonstrate the psychological traits observed in management fraudsters
- Explain common management fraud schemes
- Discuss methods for interviewing suspected members of management
- Describe methods to investigate those in positions of power within the organization who are suspects.

Please join us for this lively and informative two-day session!

## **SPEAKERS**



**JANET MCHARD, CFE, CPA, MAFF, CFF**  
**Founding Partner**  
**McHard Accounting Consulting, LLC**  
**Albuquerque, New Mexico**

Janet M. McHard is the Founding Partner of McHard Accounting Consulting, LLC, a firm specializing in forensic accounting, fraud prevention, and accounting reconstruction. Together with her partner and staff, Janet conducts forensic and investigative accounting in matters concerning alleged white collar crimes, embezzlements, employee theft and other disputed accounting issues. She provides expert witness testimony and consulting expert services in cases where fraud is suspected. Janet teaches on accounting, fraud examination and white collar crime topics for a variety of professional organizations.

Ms. McHard is a Certified Fraud Examiner (CFE), a certification bestowed upon examination by the Association of Certified Fraud Examiners (ACFE) for whom she has also been a faculty member, teaching on topics of fraud examination and white collar crime since 2003. Janet is the 2017 ACFE Speaker of the Year. She holds a CPA in the states of New Mexico, Arizona and California. She is also certified by the National Association of Certified Valuation Analyst (NACVA) as a Master Analyst in Financial Forensics (MAFF). She is certified in Financial Forensics by the American Institute of Certified Public Accountants, a designation awarded based on education and experience. She is also a private investigator licensed in New Mexico, Arizona and California.

Ms. McHard has received special training in fraud prevention and investigation from the ACFE, the National Association of Certified Valuation Analysts and through the University of New Mexico's Financial Investigators Certificate Program. Ms. McHard provides assistance, including expert testimony, in the areas of fraud and forensic accounting. She also has experience in database management and class action administration.

Janet M. McHard holds a Bachelor of Arts from the University of New Mexico as well as an M.B.A. from the University of New Mexico's Robert O. Anderson Graduate School of Management. In 2016, Janet was inducted into the UNM Anderson Schools of Management Hall of Fame. Also in 2016, Janet was honored as a Woman to Watch – Experienced Leader by the New Mexico Society of CPAs.

She is a member of the National Board of Advisors and past president of the Board of Directors of Keshet Dance Company. She was previously a board member of the Albuquerque Softball/Baseball Hall of Fame and has volunteered her time with the American Softball Association and the New Mexico United States Specialty Sports Association. She is a member of Women in Leadership and the Alexis de Tocqueville Society of the United Way of Central New Mexico. She currently serves as the Chair of the Board of Housing Commissioners for the Albuquerque Housing Authority.



**BETH A. MOHR, CFE, CAMS, CCCI, PI**  
**Managing Partner**  
**McHard Accounting Consulting, LLC**  
**Albuquerque, New Mexico**

Beth A. Mohr joined McHard Accounting Consulting LLC in 2010, and became Managing Partner in January 2011. She is a Certified Fraud Examiner, a certification bestowed upon examination by the Association of Certified Fraud Examiners. She is a Certified Anti-Money Laundering Specialist and a Certified Cyber Crimes Investigator. She has testified as an expert witness in three states on a variety of matters. Ms. Mohr has a Master of Public Administration from the University of New Mexico, and holds a Bachelor of Science from Pacific Western University. Beth is a private investigator licensed by the states of New Mexico, Arizona and California.

Ms. Mohr has written training sessions and articles for the Association of Certified Fraud Examiners, the New Mexico Criminal Defense Lawyer's Association and New Mexico Defense Lawyers Association. She has also published in the technical peer-reviewed journal *The Bulletin of Science, Technology & Society*. Beth has presented research papers, by invitation, at conferences for National Association for Civilian Oversight of Law Enforcement and also the International Association for Science, Technology & Society.

Ms. Mohr served as an investigator for the City of Albuquerque's Independent Review Office, where she investigated allegations of police misconduct against the Albuquerque Police Department (APD). Notably, she conducted investigations concerning the events and police response surrounding the 2003 anti-war protests and the APD's crime lab and evidence room. Those cases included allegations of financial mismanagement, white collar crimes, excessive force, civil rights violations, tampering with evidence and destruction of evidence.

Ms. Mohr is a retired San Diego Police Officer; during her career she was awarded three Commanding Officer's Citations, which are the highest awards offered by the San Diego Police Department. While working with the Whatcom County (Washington) Public Defender's Office, Beth investigated smuggling and tax evasion cases which involved US and Canadian Customs agencies. Beth's experience includes having conducted cause of death investigations, homicide and death penalty mitigation investigations.

Beth also has significant experience in the area of performance management, performance improvement and management quality review. She has conducted successful process improvement analyses for large governmental agencies and small non-profit organizations. As part of her commitment to performance measurement and quality education, she recently served as a Peer Reviewer for the National Association for Schools of Public Affairs and Administration. Beth is a past member of the ICMA (formerly the International City/County Management Association), and was a member of ICMA's Advisory Board on Graduate Education.

Beth previously served as the Chair of the City of Albuquerque Police Oversight Board and currently serves as the Treasurer for the American Civil Liberties Union Foundation – New Mexico.

## AGENDA

### ACFE Toronto Chapter – 2-Day Conference

#### Financial Statement Fraud:

#### Understanding and Investigating Fraud Perpetrated by Management

Janet M. McHard, CPA, CFE, MAFF, CFF

Beth A. Mohr, CFE, CAMS, CCCI, PI

Day One

Tuesday September 17, 2019

Begin Time	End Time	Topic	Minutes of instruction
7:45 AM	8:30 AM	Registration and continental Breakfast	
8:30 AM	10:10 AM	Red Flags of Management Fraud	100
10:10 AM	10:25 AM	<i>Break</i>	
10:25 AM	12:05 AM	Psychology of Fraud: Personality of the Management Fraudster	100
12:05 AM	12:50 PM	<i>Lunch</i>	
12:50 PM	2:30 PM	Psychology of Fraud: Personality of the Management Fraudster	100
2:30 PM	2:45 PM	<i>Break</i>	
2:45 PM	4:25 PM	Common Management Fraud Schemes: Financial Statement Fraud to Corruption and Beyond	100
		Total instruction minutes	400

Day Two

Wednesday September 18, 2019

Begin Time	End Time	Topic	Minutes of instruction
8:00 AM	8:30 AM	Continental Breakfast	
8:30 AM	10:10 AM	Interviewing the Management Fraudster - "The smartest guy in the room"	100
10:10 AM	10:25 AM	<i>Break</i>	
10:25 AM	12:05 PM	Investigating Management Fraud - Understanding how to investigate these schemes	100
12:05 PM	12:50 PM	<i>Lunch</i>	
12:50 PM	2:30 PM	Casino compliance: BSA and anti-money laundering	100
2:30 PM	2:45 PM	<i>Break</i>	
2:45 PM	4:25 PM	Case Studies in Management Fraud - Investigate along with us - real cases & real documents	100
		Total instruction minutes	400

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