

FRAUD

IN THE NEW MILLENNIUM

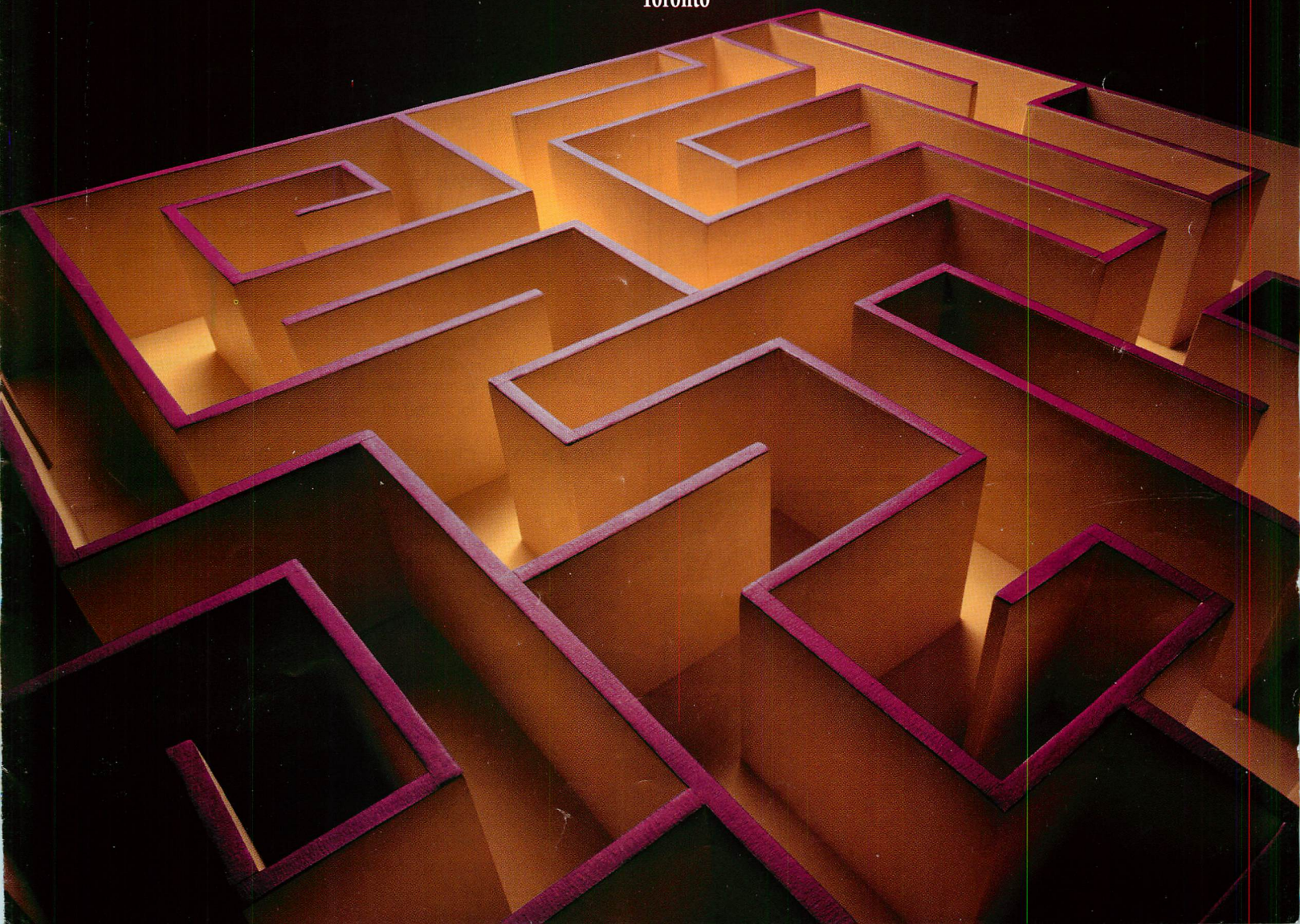


FRAUD CONFERENCE

January 11 - 13, 1999

Royal York Hotel

Toronto



CONFERENCE SPEAKERS

Jim Atkinson, B.Com., LL.B. – Assistant Crown Attorney

Jim Atkinson is an Assistant Crown Attorney in the Toronto Region and a Team Leader in the Old City Hall Crown's Office. He has served on numerous fraud cases and has been a frequent speaker and instructor for the Toronto Police and the Fraud Squad's International Fraud Conference.

Theresa Brucker, LL.B.

Senior Policy Advisor, Federal Department of Finance (FDS)

Theresa Brucker is responsible for the FDS's role in the planning and development of the proposed Mandatory Suspicious Transaction Reporting legislation. Theresa is also a leading authority on the law and policy pertaining to proceeds of crime and money laundering issues for the Department of Justice.

Brian Clarkin – Corporate Risk & Surety Claims Manager, **The Guarantee Company of North America**

Brian Clarkin has worked in the forensic accounting field since 1977. He began his career at Lindquist Holmes, the forerunner of Lindquist Avey Macdonald Baskerville. In 1986, he moved to the Ontario Securities Commission to work in enforcement and, since 1989, has been at The Guarantee Company of North America where he has gained extensive experience in fidelity bond claims.

Stuart M. Douglas – National Partner, Deloitte & Touche

Stuart Douglas is the National Partner of Deloitte & Touche responsible for the Canadian firm's and Toronto office's Litigation Support Practice. His areas of specialization include financial investigations, assessment of economic damages and purchase investigations. The types of engagements performed by Stu include investigations into real estate development companies involved in the construction of commercial centres and the review of the propriety of construction expenditures.

Robert W. Fowlie – Senior Manager, Deloitte & Touche

Robert Fowlie is a senior manager of Deloitte & Touche's Investigative and Forensic Accounting Group. His current activities are directed toward forensic accounting and litigation support to clients in the corporate, government, and litigation sectors. Prior to joining Deloitte & Touche in 1994, he was employed for several years by a Toronto based forensic accounting firm.

Larry Green – Detective Staff Sergeant, Ontario Provincial Police

Detective Staff Sergeant Larry Green is the Unit Commander of the Ontario Provincial Police's London, Ontario, Anti-Rackets Branch. During his 27 years with the OPP, the last 12 years attached to the Anti-Rackets Branch, he has investigated numerous fraud allegations, including investigating allegations of investor fraud, telemarketing, and fraud on government agencies. He has spoken frequently on topics related to internal and external investigators, forensic accountants and others as to their role in white-collar investigations.

Glen Harloff – Vice-President, PricewaterhouseCoopers

Glen Harloff has over 20 years' experience with the RCMP. During the last nine years he was in the Toronto Commercial Crime Section where he conducted complex investigations in such areas as misappropriation of assets, secret commissions, procurement fraud, conflict of interest and proceeds of crime/money laundering. Glen is currently in the Dispute Analysis – Forensic Investigations Group of PricewaterhouseCoopers.

Donald R. Holmes – Partner, Ernst & Young

Don Holmes, with over 23 years' experience, is one of the grandfathers of the forensic & investigative accounting discipline. He has personally investigated and resolved over 450 cases in civil litigation, corporate investigations and criminal or regulatory prosecutions and has lectured to various law firms, legal associations, professional and corporate groups, and government agencies.

Howard Levitt – Partner, Lang Michener

Howard Levitt is a well recognized authority on Labour and Employment law. He has appeared on many television shows, including The Journal, Business World and W5, discussing the issues involved in wrongful dismissal. Howard is the author of "The Law of Dismissal in Canada" and Editor-in-Chief of "The Dismissal and Employment Law Digest" which discusses new developments in law.

Paul McLaughlin – Communications Consultant, **Lindquist Avey Macdonald Baskerville**

Paul McLaughlin began his career in CBC Radio in 1973 where he worked as a producer and freelance broadcaster. He has written for most major Canadian magazines and has published several books including "How to Interview". Paul is editor of "The Report on Fraud" newsletter, which is co-published by Lindquist Avey and the Canadian Institute of Chartered Accountants. He also teaches journalism at Ryerson Polytechnic University.

Judith Mitchell

Senior Underwriter, The Guarantee Company of North America

Judith Mitchell has over 25 years' general insurance experience in the areas of underwriting and brokering Property and Casualty risks. Since joining The Guarantee Company of North America in 1997, she has specialized in Fidelity Bonding, with a focus on the Financial Institution area.

Gary E. Moulton – Partner, Deloitte & Touche

Gary Moulton has 16 years' experience in the area of forensic and investigative accounting and has provided services to various police forces, Crown Attorneys, government departments and agencies, and companies operating in a variety of industries. His experience encompasses investigations of allegations of fraud, resolving conflict-of-interest allegations, as well as the resolution of financial improprieties by employees, management and suppliers. Gary is a Partner in the Investigative and Forensic Accounting Group of Deloitte & Touche, Chartered Accountants.

Paul Palango – Investigative Journalist and Noted Canadian Author

Paul Palango, a veteran investigative journalist, and author of the recently released "The Last Guardians, The Crisis in the RCMP and in Canada" as well as the 1994 best seller "Above The Law", is the former national editor of the Globe and Mail. His investigative reporters won Canada's highest journalism award, The Michener, and also swept the Centre of Investigative Reporting awards for five years. Palango, a graduate of Carleton University's journalism programme, currently writes for a number of national magazines and is often a guest on television and radio shows dealing with police investigation issues.

Jim Patterson – Partner, Borden & Elliot

Jim Patterson's area of practice is in Fidelity/Fraudulent insurance claims, civil and criminal litigation and regulatory law. Jim provides legal opinions to leading insurers on most common coverage and claims handling issues in fidelity and insurance fraud cases. Jim has considerable experience in recovery of proceeds of fraud and theft. As a student, Mr. Patterson worked with the Sudbury Regional Police and the Sudbury Crown Attorney's office. Jim is a member of the Criminal Lawyers Association and the Advocates Society.

Susan L. Philpott – Koskie Minsky

Susan Philpott is a labour and pensions/benefits lawyer with Koskie Minsky. From the time of her call to the Bar in 1990 she practised exclusively in the firm's labour group until 1997, representing trade unions, in the private and public sectors in all aspects of their labour relations. She has recently expanded her practice to include employee pension and benefits and now also represents pension funds and employees in benefits matters. Susan has appeared regularly before the Ontario Labour Relations Board, the Grievance Settlement Board and arbitration panels. She has spoken at various seminars, has been a guest lecturer on labour law at Ryerson University, and has published numerous articles in various legal and benefits-related journals.

Kenneth Prehogan – Partner, Weir & Foulds

Kenneth Prehogan was called to the Bars of Quebec in 1976 and Ontario in 1980 and is currently a member of both. His practice as a civil litigator encompasses a wide range of issues including corporate, commercial, construction, negligence, breach of fiduciary duty, breach of contract, fraud, conspiracy and estate matters. Ken has lectured on the subject of corporate remedies, including fraud, the oppression remedy, winding up and derivative actions.

Richard Shekter – Senior Partner, Shekter, Dychtenberg

Richard Shekter was called to the Bar in 1976, and served one year as a law clerk to the Chief Justice of Ontario before entering private practice in 1977 after articling for Eddie Greenspan Q.C. He is the legal affairs columnist for "Family Practice", a McLean-Hunter publication, and, for a number of years, was the legal affairs columnist for "Ontario Medicine". He writes and lectures widely and appears regularly on television and radio as a commentator on legal matters, most recently as the CHFI on-air analyst for the O.J. Simpson and Paul Bernardo trials. He has also been an occasional special prosecutor for the Federal Department of Justice in selected prosecutions. Mr. Shekter practises in the field of general civil, insurance, and criminal litigation.

Courtenay M. Thompson, Jr.

Principal, Courtenay M. Thompson & Associates

Courtenay Thompson is a recognized authority on training managers, auditors and investigators in fraud-related matters. Since 1981 he has designed and presented courses on fraud prevention, detection and investigation for business and government organizations world-wide. He is currently editor of "Fraud Findings" in The Internal Auditor magazine.

Chris Walker – Criminologist, Grant Thornton

Chris Walker is considered by many police executives as one of the leaders in the design and evaluation of community policing strategies and is a respected authority on evaluating money laundering control practices across Canada. Chris is currently assisting Grant Thornton in developing their programme evaluation practices, as well as aiding in the positioning of the firm to assist clients with the impending legislation on "Mandatory Suspicious Transaction Reporting".

CONFERENCE PROGRAMME

January 11, 1999

7:30 - 8:30 Registration & Continental Breakfast

8:30 - 9:30 **Keynote Speaker: Courtenay Thompson**

FRAUD IN THE NEW MILLENNIUM

What threats do our clients and organizations face in the new millennium? How can we address new threats without diverting resources from historical problem areas? Our business environment is changing rapidly, and the fraud exposures are evolving just as quickly. What can investigators do to be part of the solution?

Courtenay Thompson addresses these and other questions in his keynote address to conference attendees.

TRACK ONE

9:30 - 12:30 **YOUR ROLES IN INVESTIGATIONS**

Larry Green

When and how do you use cautions?

Detective Staff Sergeant Green will address this as well as other issues arising from the Canadian Charter of Rights and Freedoms. Included will be the need to differentiate between "Suspicion" and "Reasonable Grounds". He will also address the implications for CFI's in relation to their ability to use information gathered in an investigation.

*with
coffee break
and lunch*

2:00 - 4:30 **PRINCIPLES AND PLANNING OF INVESTIGATIONS**

Glen Harloff

Being able to see the forest for the trees is the key to all successful investigations. What exactly does this entail? Glen's presentation will include the need to properly set the investigative objectives, plan for contingencies, prevent and deal with breaches of confidentiality, consider cost vs benefit and manage concerned management and clients. Glen will also address the basic principles of investigations as well as the need for corporate policy.

*with
coffee break*

TRACK TWO

9:30 - 10:30 **DEALING EFFECTIVELY WITH EMPLOYEE FRAUD ~ Howard Levitt**

Mishandled investigations, concerned managers and employees, lack of corporate or organizational policy all can lead to a dishonest employee obtaining more legally from your organization than they might have done illegally. During the course of his session, Mr. Levitt will address how to avoid these pitfalls as well as other issues, including the red flags within an organization and the corporate culture which can lead to a higher than average number of incidents of employee fraud.

coffee break

10:50 - 12:30 **CIVIL ROADS TO RECOVERY**
Jim Patterson

With his specialized expertise, Mr. Patterson will discuss several well-known avenues to recover losses sustained by fraud. These include Mareva Injunctions and the Anton Pillar order. He will also discuss tracing fraudulent conveyances, summary judgements, offshore banking and money laundering. Restitution orders, disclosure orders, proceeds of crime and several new creative ways to seek recovery will also be included in his presentation.

lunch break

2:00 - 3:00 **CRIMINAL ISSUES/CONCERNS AND PROCEDURES ~ Jim Atkinson**

What is the current state of our judicial process? How does it affect you? Can you and your client or organization pursue any avenues through the criminal court system? Mr. Atkinson discusses these and other issues which are currently before the courts.

coffee break

3:20 - 4:30 **FIDELITY COVERAGE & CLAIMS**
Judith Mitchell and Brian Clarkin

What is fidelity coverage and what is, or is not, covered? Is your organization or your client's organization fully covered and what is the technical process for filing fidelity claims? Ms. Mitchell and Mr. Clarkin's presentation will address these items and will include other issues of which you should be aware.





January 12, 1999

7:30 - 8:30 Continental Breakfast

8:30 - 9:30 **Keynote Speaker: Theresa Brucker**

IMPACT OF THE MANDATORY SUSPICIOUS TRANSACTION REPORTING (MSTR) ON BUSINESS AND ORGANIZED CRIME

How and when will the proposed Mandatory Suspicious Transaction Reporting affect you, your clients and your organization and what are the reporting requirements? Ms. Brucker will answer these questions and others, and will also address the impact of MSTR on organized crime.

TRACK ONE

9:30 - 12:30 **INVESTIGATING & RESOLVING ALLEGATIONS OF CONFLICT OF INTEREST**
Stuart Douglas, Gary Moulton and Robert Fowlie

What is a conflict of interest and how do you identify it? Stuart Douglas, Gary Moulton and Robert Fowlie will, through hands-on case studies and examples, lead you through several scenarios of conflict of interest. They will address issues which will include the required "due care" exercised when dealing with the alleged person's reputation. The need to review the various policies which should come into play and clarifying the pertinent roles, deeds and/or events will also be discussed.

*with
coffee break
and lunch*

2:00 - 4:30 **IDENTIFYING AND INVESTIGATING CONTRACTOR FRAUD**
Don Holmes

How extensive is contractor fraud and what are the typical characteristics that may reveal its existence? During this presentation Don will deal with the characteristics which identify the fraud. He will also introduce you to a framework needed to conduct an investigation which focuses on the evidentiary sources that should be considered in order to effectively and efficiently resolve the investigation. Mr. Holmes will be utilizing case examples to demonstrate the practical applications.

*with
coffee break*

collar crimes. Mr. Palango will discuss the trend towards increased privatization of policing responsibilities, the challenges facing police in investigating fraud, and the implications of this for fraud investigators in the private sector.

TRACK ONE

9:30 - 12:30 **ELECTRONIC SOURCES OF RELEVANT INFORMATION ~Panel**
Moderator - Cheryl Stewart

In an era of information overload, finding accurate information quickly is crucial for the success of any investigation. In this session, representatives from Infomart-Dialog, Infoglobe-Dow Jones, Lexis Nexis and TCE Information Group Limited will discuss the surprising variety of public information available from electronic sources.

*with
coffee break*

TRACK TWO

9:30 - 12:30 **PROFILING WHITE COLLAR CRIMINALS**
Chris Walker

Moving beyond the "red flags of fraud", Mr. Walker's session will take us into the next Millennium. Chris will, through examples and case studies, introduce conference attendees to the ever-increasing involvement of business and organized crime in the use of fraud to generate an economic benefit. This session will also explore influences such as culture, terrorism and partnerships for profit.

*with
coffee break
and lunch*

2:00 - 4:30 **RESULTS BASED INTERVIEWING**
Paul McLaughlin

Conducting successful interviews does not happen by accident. Preparation and careful planning, questioning techniques, the ability to identify non-verbal clues, physical location and communication skills are among the topics that Mr. McLaughlin will cover during his presentation.

*with
coffee break*

January 13, 1999

7:30 - 8:30 Continental Breakfast

8:30 - 9:30 **Keynote Speaker**
Paul Palango

PRIVATIZATION OF WHITE COLLAR CRIME INVESTIGATIONS

RCMP commissioner Philip Murray lamented in 1997 that Canada was heading towards a two-tier system of policing, with private investigative and security firms dealing with white-

TRACK TWO

9:30 - 12:30 **THE LAWYERS' ROUND TABLE ~ Panel**
Moderator - Ken Froese

At the end of the conference, questions usually remain as to the "what, where, when and how". A panel of lawyers has been convened to respond to any questions you may have. As well, conference attendees will be offered the opportunity, when registering, to provide the panel with questions which they would specifically like to have answered. Anonymous questions will also be presented to the panel.

*with
coffee break*

BOARD OF DIRECTORS

Alexander, Peter

Peter has over 21 years' experience within the internal audit environment and is currently the Audit Manager for the Management Board Secretariat. He has investigated numerous alleged employee and contractor frauds and has conducted fraud-related seminars for the Internal Auditors Council of the Ontario Public Service, as well as the Certified General Accountants. Peter currently sits on the Seneca College committee which is working to introduce Forensic and Investigative Accounting as a post-graduate course. Peter is a past vice-president and director of the Toronto Chapter of the Association of Certified Fraud Examiners (ACFE).

Douglas, Stuart

Stuart Douglas is the National Partner of Deloitte & Touche, responsible for the Canadian firm's and Toronto office's Litigation Support Practice. Stu was the

Inaugural Chair of the CICA's Special Interest Group and the past Treasurer and board member of St. Clement's School. He is also a past director of the Toronto Chapter of the ACFE.

Froese, Ken

Ken qualified as a Chartered Accountant in 1983 and is currently a Partner of the Toronto Forensic & Investigative Practice of Grant Thornton. He has been involved in numerous fraud-related cases, has provided expert testimony in two provincial courts and has been a noted speaker for professional and commercial entities. He is a past director and president of the Toronto Chapter of the Association of Certified Fraud Examiners as well as a past Canadian Regional Governor of the ACFE.

Holmes, Don

Don has over 23 years' experience

and is one of the grandfathers of the forensic & investigative accounting discipline. He is a well-known lecturer to various organizations, including law firms, professional associations, corporate groups and government agencies. He is also a Past President and past director of the Toronto Chapter of the ACFE.

Langley, Alan

Alan has performed audits and investigations in Canada, the United States and England and has held, over 25 years, numerous positions within the internal audit environment, including director. For the past 11 years he has been providing fraud-related services to both the private and public sectors. He is a past director and president of the Toronto Chapter of the ACFE as well as a past Canadian Regional Governor. He is also a past governor of the Toronto Chapter of the Institute of Internal Auditors.

BOARD ADVISOR

Thompson, Courtenay

Courtenay Thompson is a world-recognized authority on training managers, auditors and investigators in fraud-related matters. In addition to personally detecting and investigating suspected fraud cases, he established corporate policies for fraud and trained others in fraud detection and investigation. Responsibilities included working with top management and reporting to the audit committee on the status of open cases. He has worked closely with legal counsel, law enforcement and prosecutors. Courtenay Thompson received his BBA and MBA degrees from Southern Methodist University and is a Certified Public Accountant. He is a member of the Institute of Internal Auditors, Inc., the American Institute of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

REGISTRATION INFORMATION

HOTEL

Royal York Hotel

100 Front Street West, Toronto, Ontario, M5J 1E3 ~ Telephone No: (416) 368-2511 ~ Fax: (416) 368-8148

The Royal York Hotel, located in the southern part of the downtown Toronto core, is just steps away from theatre, sports, city attractions, shopping and fine dining. It also has a fully equipped Health Club & Pool which is complimentary to hotel guests.

ROOM RATES

A block of rooms for our conference participants will be held until **December 9, 1998**. To receive the special discounted nightly room rate of \$145 please contact the hotel directly and mention the Association of Certified Forensic Investigators.

MESSAGE CENTRE

During the conference, messages and inquiries should be directed to the conference staff by calling the Association of Certified Forensic Investigators at the hotel telephone number. A message board will be located just outside the conference room. Faxed communications to hotel guests and/or conference participants should be directed to (416) 368-8148 mentioning that the recipient is an attendee at the Association of Certified Forensic Investigators (CFI) conference.

CANCELLATIONS

Enrollment is limited to assure maximum opportunity for participation and exchange of ideas. A full refund will be made for cancellations received in writing by January 4, 1999. Due to the policy of limited enrollment, a reservation which is not cancelled by January 4, 1999 will be billed at the full rate. Substitution will be accepted up to and including the date of the conference.

CONFERENCE FEE

\$795.00 (+ GST) or \$695.00 (+GST) if registered prior to December 9, 1998. Conference fees include course materials, continental breakfast, luncheon (excluding Wednesday) and refreshments.

EARLY BIRD REGISTRATIONS AND DRAWS

The Association of Certified Forensic Investigators is offering an **early bird discount of \$100 per person (i.e. \$695.00)** for those individuals who register prior to December 9, 1998.

The Royal York Hotel has kindly donated complimentary Hockey Hall of Fame tickets to ACFI conference attendees who stay at the Royal York. The ACFI will, during the Monday luncheon, draw from the names of all registrants for one (1) 1999 Canadian Encyclopaedia, World Edition 2 CD ROM Set, two (2) copies of "The Last Guardian" authored and autographed by Paul Palango and three (3) \$100 dinner certificates donated by the ACFI and Royal York Hotel.

LAWYERS ROUND TABLE

(Wed. Jan. 13/99, track 2) Please fax or mail any questions to the ACFI office, or email can_acfi@hotmail.com.

REGISTRATION

Please call **(416) 226-3018** (Out of town: **1-877-552-5585**) or complete and fax the enclosed form to the Association of Certified Forensic Investigators at **(416) 222-1041**. When completed please mail the form with payment to:
The Association of Certified Forensic Investigators, 173 Homewood Avenue, Willowdale, Ontario, M2M 1K4.

Note: If your organization is GST exempt, please supply us with your exemption number.

Are you prepared for Mandatory Suspicious Transaction Reporting?



HIGHLIGHTS

- ♦ The effects of Mandatory Suspicious Transaction Reporting Legislation
- ♦ Interaction with attendees from across Canada
- ♦ Participation in case studies
- ♦ Learn from experts in the area of fraud prevention, detection and investigation
- ♦ Legal updates to keep you current

WHO SHOULD ATTEND

- ♦ Internal and External Auditors
- ♦ Loss Prevention and Security Professionals
- ♦ Human Resource Specialists
- ♦ Fraud Examiners
- ♦ Law Enforcement
- ♦ Private Investigators
- ♦ Individuals who need to keep pace with changing fraud-related issues

ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA (ACFI)

The ACFI is a non-profit Canadian organization whose objective is to promote and foster a national forum and governing body for the affiliation of professionals who offer to the public, governments and employers, their expertise in the areas of fraud prevention, detection and investigation. The Association shall, through a process of accreditation, review and continuing education, propagate the Certified Forensic Investigator (CFI) designation in Canada amongst its members and to the public as a symbol of the highest standard of excellence in its field. The Association shall pursue its objectives for the benefit of its members and for the benefit of the public at large.

MEMBERSHIP

Membership in the ACFI is open to those who demonstrate their competency through examination, experience and education and who continually strive to maintain their proficiency through continuing education and experience.

Types of Membership

CFI Members

All regular members are qualified Certified Forensic Investigators.

Non-CFI Members

Members who do not possess a valid, current and subsisting CFI Designation.

Associate Members

Members who intend to qualify for the CFI Designation such as students and others who do not currently have the relevant education or experience.

GRANDFATHERING

Until December 31, 1999 individuals may apply simultaneously for membership in the Association and for the CFI designation, and the Board may waive the requirement that the applicant write the formal Entrance Examination, provided that they write the Abridged Entrance Examination and meet membership requirements.

**For more information on membership please
call (416) 226 - 3018 or (877) 552 - 5585
and ask for a membership kit,
or email can_acfi@hotmail.com.**