



ACFI

ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

**8th ANNUAL
FRAUD
CONFERENCE
2006**

MAY 8 - 9

**Toronto Marriott
Eaton Centre Hotel**

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SPOTLIGHT

- Hot off the presses – the largest Ponzi scheme ever to be investigated in Canada
- The latest information about issues facing the profession
- 34 Speakers
- Opportunity to join your colleagues from across Canada
- Unique opportunity to see a court in action
- Hands on case studies
- Early bird discount

plus **OPTIONAL
PRE-CONFERENCE**

**1/2 Day
Workshop**

MAY 7, 2006

**DESIGNED BY
CANADIANS FOR
CANADIANS**



TRAINING AND NETWORKING YOU CAN'T AFFORD TO MISS!

GS.1

MOCK TRIAL – REVIEW OF A MAREVA INJUNCTION The Forensic Investigator in the Hot Seat

This year our court proceedings demonstration, which will be presided over by Mr. Justice Arthur M. Gans (Ontario Superior Court of Justice), will focus on the tortuous path of the forensic investigator in applications for extraordinary relief in commercial court proceedings and the review thereof. We have all heard a great deal about Mareva injunctions and Anton Piller orders, but what happens in court if and when the investigator's affidavit evidence and the implementation of the original order are carefully reviewed under the return-to-court clause contained in the order, and what must the investigator be prepared for?

THE PLAYERS: Mr. Justice Arthur M. Gans – *Superior Court of Justice*, as Presiding judge
Ken Rosenberg LL.B. – *Paliare Roland Rosenberg Rothstein*, as Counsel for the debtor
Peter Wells LL.B. – *Lang Michener LLP*, as Counsel for the creditor
Ben Soave – *Ben Soave Associates Inc.*, as Forensic investigator engaged by the creditor

NARRATED BY: Leslie A. Wittlin LL.B., CFI – *Lang Michener LLP*

refreshment break

GS.1 continued...

MOCK TRIAL – REVIEW OF A MAREVA INJUNCTION – *continued* The Forensic Investigator in the Hot Seat

TRACK 1

CS.1.1

DIAGNOSIS FRAUD

We have all heard of a Ponzi scheme but what exactly is it? Who does it affect? This year's conference will answer that question and more as Detective Sergeant Randy Craig leads us through a fresh-off-the-presses scheme which, over a 15 year period, involved several financial institutions and, at \$60 million dollars, is the largest Ponzi scheme ever to be investigated in Canada. This scheme resulted, in February of this year, with 85 charges of fraud over \$5,000 being laid by the Ontario Provincial Police Anti-Rackets Squad.

D/Sgt Randy Craig – *OPP Anti-Rackets*

TRACK 2

CS.2.1

IF THE EVIDENCE SPEAKS FOR ITSELF DO YOU REALLY NEED AN EXPERT?

The defence's strategy was simple: get behind the basis of the opinion and say that the expert was well qualified but that there was something wrong with the evidence. During this entertaining session Ms. Photini Papadatou (Alberta Justice) and David Elzinga (Grant Thornton LLP) will address the aspect of hearsay on which opinions are based and ask the question "If the evidence speaks for itself, do you really need an expert?"

Photini Papadatou LL.B. – *Alberta Justice &*
David Elzinga CA•IFA – *Grant Thornton LLP*

lunch

CS.1.2

WHERE'S THE MONEY? Identifying & Finding Assets

How do you identify and find assets? What public record information exists? How helpful are electronic resources? Free vs fee-based resources? Cheryl's presentation will address these areas and others to aid you in determining if a perpetrator has any assets to satisfy a judgement related to fraud losses which have been sustained by your victim organization.

Cheryl Stewart CFI – *Navigant Consulting*

CS.2.2 – CS.2.3

COMPUTER-BASED FORENSIC INVESTIGATIONS

Computer-based investigations are becoming more and more commonplace in today's litigious society but what is entailed and what should you be aware of? This session will take the form of a panel with each panelist having a well defined area of expertise. Areas to be covered will include dealing with privacy and confidentiality issues arising from computer-based investigations; computer-based investigations in urgent situations such as injunction applications; inspecting third party computer-based records and special procedures for criminal investigations. Our panel will also deal with issues surrounding hand-held devices, search techniques and how to use meta data and fragmented data, production obligations with respect to electronic information in civil actions and how these obligations can be satisfied. Finally, the panelists will also address maintaining the integrity of the evidence, chain of custody and other relevant areas of which you need to be aware.

THE PANEL: Brian Casey LL.M. – *Baker & McKenzie LLP*
Robert Castonguay CISSP – *KPMG*
Richard J. Gray J.D. – *Jenner & Block*
Scott Hutchison LL.B. – *Stockwoods LLP &*
Chuck Rothman BASc, P.Eng. – *H+A Computer Forensics Inc.*

LED BY: William G. Horton LL.B. – *Blake Cassels & Graydon LLP*

CS.1.3

PRACTICAL ASPECTS OF INTERVIEWS AND INTERROGATIONS

People are one of the most important sources of information and conducting proper interviews will ensure a maximum amount of success. Interviewees may range from independent witnesses to those attempting to hide culpability. This presentation by an experienced forensic accountant and a seasoned investigator will consider the practical aspects including planning and conducting interviews and interrogations with some helpful hints on getting beyond the words and obtaining the facts. Attendees will be provided with techniques to create the right atmosphere, deal with the hard questions and overcome dishonesty.

David Elzinga CA•IFA & David Ray LL.B. – *Grant Thornton LLP*

refreshment break

CS.1.4

21 STEPS DESIGNED TO DETECT FRAUD

Explore the challenge of fraud detection in this practical, action-packed session. Mr. Thompson will describe the requirements for fraud detection, pitfalls to watch out for when bringing fraud to light and barriers to be overcome. He will share the process auditors use to detect fraud in routine audit activity, as well as the process when fraud is suspected. The steps will include proven manual and computer techniques used by auditors in various industries. Auditors use steps ranging from the simple and obvious to the ingenious and profound. This session has been designed to add to your toolkit.

Courtenay M. Thompson – *Courtenay Thompson & Associates*

CS.2.4

WHAT DO I DO NOW?

What do you do if you suspect that one of your employees might be involved in inappropriate activities, including possible workplace abuse of coworkers and possible fraud? What do you need to do to secure the evidence which answers the questions "Who knew what and when did they know it". During this session, which plans to be both informative and entertaining, Kevin, Glen and Craig will, using two computer-based forensic case studies, answer these questions and will, as well, address the planning and coordination of an investigation that relies heavily on computerized information.

Kevin Lo CISSP, Glen Harloff CGA, CFI & Craig Malcolm – *LECG Canada*

GS.2

AVOIDING DISASTERS

Inadequate or mismanaged investigations, which have been costly to both employee and employer alike can be avoided, but how? Howard Levitt, one of Canada's best known labour lawyers will, using a case study and in a scene set in your office, lead us through best practices in how to conduct an investigation into a case of suspected employee impropriety. Assisted by George Waggott and Nina V. Watson, the trio will lead us into the development of a strategy including the drafting of "trick" questions designed to ensure that the guilty employee will refuse to answer and then use that as cause for discharge in addition to the initial cause.

Howard's case study will also include seeking admissions which might implicate others. Questions, which could make the subjects subject to criminal liability, will also be included.

Howard Levitt LL.B. – Lang Michener LLP

Nina V. Watson CA•IFA, CFI – Nina V. Watson & Associates

George Waggott LL.B. – Lang Michener LLP

refreshment break

GS.2 continued...

AVOIDING DISASTERS – continued

TRACK 1

CS.1.5

TAX FRAUD

Tax fraud, which comes in various shapes and sizes, represents a fairly substantive hidden economy but just how extensive is it and what is being done to stem the tide? During this session Ms. Hoggard will describe the various types of tax fraud that currently exist in Canada and the various initiatives the government is taking in an effort to reduce it, which includes the possibility of you, your client and/or your organization being financially responsible and/or charged with a criminal offence.

Charlotte Hoggard CGA, CFI – KPMG Sales & Local Tax

TRACK 2

CS.2.5

TESTIFYING IN PROCEEDINGS

David Butt (Commission Counsel in the MFP Inquiry) and **Sheree Mann** (who appeared as an expert witness in the MFP Inquiry), discuss the trials and trepidations of testifying in proceedings. Using the MFP Inquiry as an example, they will provide their individual perspectives and address such topics as: what legal counsel is looking for in an expert; guidelines for preparing yourself to provide evidence, and generally how to enter and leave the stand with confidence.

David Butt LL.M. – Torkin Manes, Barristers & Solicitors

Sheree Mann CA, CBV – LECG Canada

lunch

CS.1.6

FIND ME THE MONEY

How can the victims of corporate malfeasance or shareholders/creditors of insolvent companies cover or recover the costs of litigation? Margaret Waddell and Max Starnino will provide some answers to that important question, and share some advice regarding efficient methods of administering litigation. Topics will include: sources of litigation financing, different litigation strategies and proceedings, administrative issues, and distribution of the recovered proceeds.

Max Starnino LL.B. & Margaret L. Waddell LL.M.
– Paliare Roland Rosenberg Rothstein LLP

CS.2.6

NEWS, VIEWS & TRENDS

What are the latest frauds to hit Canadian business, organizations and governments from both organized criminals and from the not so organized criminals? Just how extensive is organized crime and how widespread is identity fraud and what new threats are there from the internet? Denis will answer these and other questions and give us the benefit of his experience with both his views as well as the trends.

Inspector Denis Desnoyers CFI – RCMP Commercial Crime Unit

CS.1.7

WIN, LOSE, JAIL?

Recent amendments to Canada's criminal code have strengthened the measures available to law enforcement to investigate, prosecute and deter fraud. These amendments have also established a new framework for workplace-based criminal liability for corporate organizations and individuals. Ms. Papadatou will discuss these amendments and address, among other items, the protection for whistleblowers, Production Orders, the list of aggravating factors which will aid the courts in sentencing and the function of integrated Market Enforcement Teams.

Photini Papadatou LL.B. – Alberta Justice

CS.2.7 – CS.2.8

INVESTIGATIVE DECISION MAKING

The experienced investigator is well aware that the decision making process followed to acquire evidence can have a direct impact on the admissibility of the evidence, but consider what might happen if and when the rules change. Allen Tait, David Dell and Joe McCallum will review key investigative best practices and, through this case study, will discuss an investigation within a union environment that included the use of surveillance, the use of which was subsequently the subject of an objection hearing. In addition counsel will address how case law, including privacy legislation has evolved and the impact these changes would have on this case if it were heard today. Counsel will also address the differences in approach in conducting this type of investigation in a non-union vs that of a union environment. Both seasoned investigators and those with limited investigative background will find this session of benefit.

Allen Tait CA, CFI – Ontario Treasury Board, Internal Audit
David Dell CMA, CFI – Ontario Treasury Board, Internal Audit
Joseph McCallum LL.B. – Heelis, Williams, Little & Almas LLP

refreshment break

CS.1.8

FRAUD & FINANCIAL REPORTING

This presentation will cover the intricacies of investigating financial reporting fraud including reporting to stakeholders such as management, the board of directors and auditors. Common risk areas for financial misstatement and the tools to detect these misstatements will be reviewed. Specific cases of financial reporting fraud will be covered in this fast-paced and entertaining session.

Amanda Downs ACA & Allan Sammy CGA – Deloitte

CLOSE OF CONFERENCE

FRAUDULENT FINANCIAL REPORTING

This workshop, led by *Courtenay M. Thompson*, one of the world's best known lecturers in the area of Fraud Prevention, Detection and Investigation, has been designed to address roles and responsibilities related to fraudulent financial reporting, offering detection techniques at both the micro as well as macro level.

During this 1/2 day workshop Courtenay will address such items as:

- The current financial reporting environment;
- Where does fraudulent financial reporting actually occur;
- Relating audit tests to fraud;
- Financial statement changes;
- Case studies;
- Why internal controls break down;
- Understanding and addressing other contributing factors;
- The corporate culture;
- Detecting fraudulent financial reporting using the five step approach;
- Detecting fraudulent financial reporting using data mining;
- Responding to suspected fraudulent financial reporting – what a complete investigation should include;
- Understanding the challenge of related party transactions.

Join us! check off the Workshop Selection on the Registration Form

OPTIONAL
PRE-CONFERENCE

**1/2 Day
Workshop**

**SUNDAY
MAY 7, 2006**

**Toronto Marriott
Eaton Centre Hotel**

AGENDA

12:00 pm
Registration & light lunch
1:00 pm
Workshop begins
3:00 pm
Coffee
3:30 pm
Workshop continues
5:00 pm
Conclusion

“entertaining, but also very sobering”

3rd in the series

MOCK TRIAL

Review of a Mareva Injunction

- The tortuous path of the forensic investigator
- Mareva injunctions and Anton Piller orders
- What happens in court?
- What must the investigator be prepared for?

National Board of Directors 2005 - 2006

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Gloria Morrison, *CMHC*

Nancy Patterson
Genworth Financial Canada
LeJune Pier
Clarity Intelligence Services
Elaine G. Vegotsky,
*EV Litigation &
Financial Services Inc.*
Nancy Warden
Ministry of Finance
Nina V. Watson
Nina V. Watson & Associates

CONFERENCE & WORKSHOP REGISTRATION

(Please print)
Surname: _____ First Name: _____
Name to appear on badge: _____
Organization: _____ Job Title: _____
Address: ☐ Res. ☐ Bus. _____
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- ☐ Monday Reception (4:30 pm - 6:00 pm)
Meet and network with your fellow Canadians.
☐ Membership Please send me details regarding membership in the
Association of Certified Forensic Investigators of Canada.

CONFERENCE FEE	Members	Non-Members	No. of Attendees	Amount
Until April 14, 2006	\$795	\$895	_____	_____
After April 14, 2006	\$895	\$995	_____	_____
Sub-total				_____

WORKSHOP FEE	Members	Non-Members	No. of Attendees	Amount
Until April 14, 2006	\$295	\$355	_____	_____
After April 14, 2006	\$335	\$395	_____	_____
Sub-total				_____

GST #: 87970 8428 RT0001 G.S.T. (7%) _____
GST Exemption #: _____ TOTAL _____

WORKSHOP	CONCURRENT SESSION SELECTION			
SUNDAY, May 7	TIMES	MONDAY, May 8 TRACK 1 TRACK 2	TUESDAY, May 9 TRACK 1 TRACK 2	
12:00-5:00 <input type="checkbox"/> WS.1.1	8:30-10:50 10:55-11:55 1:05-2:05 2:10-3:10 3:30-4:30 4:30-6:00	<input checked="" type="checkbox"/> Mock Trial <input type="checkbox"/> CS.1.1 <input type="checkbox"/> CS.2.1 <input type="checkbox"/> CS.1.2 <input type="checkbox"/> CS.2.2 <input type="checkbox"/> CS.1.3 <input type="checkbox"/> CS.2.3 <input type="checkbox"/> CS.1.4 <input type="checkbox"/> CS.2.4 Reception	<input checked="" type="checkbox"/> Avoiding Disasters <input type="checkbox"/> CS.1.5 <input type="checkbox"/> CS.2.5 <input type="checkbox"/> CS.1.6 <input type="checkbox"/> CS.2.6 <input type="checkbox"/> CS.1.7 <input type="checkbox"/> CS.2.7 <input type="checkbox"/> CS.1.8 <input type="checkbox"/> CS.2.8 Close of conference	

*Sessions will be filled on a first come-first served basis. Please complete this form with your preferences.

Workshop Fee covers light lunch and workshop binder. Conference Fee includes continental breakfasts, refreshments, lunches and all conference materials.

Special Needs: Please let us know of any dietary or other needs.

Please call 416-226-3018 or 1-877-552-5585, or complete and fax this form to 416-222-1041. Mail the completed form with cheque payable to:
The Association of Certified Forensic Investigators of Canada 173
Homewood Avenue, Willowdale, Ontario, M2M 1K4.

Conference and workshop fees should be mailed to the ACFI office.
VISA and MasterCard accepted – please call to arrange this.
Conference attendees will receive a confirmation of registration.

CANCELLATION POLICY Enrollment is limited to assure maximum opportunity for participation and exchange of ideas. A full refund less \$50 will be made for cancellations received in writing by April 28, 2006. Cancellations received after April 28 will be billed in full. Substitution will be accepted up to the start of the conference.

PROGRAMME DISCLAIMER The Association of Certified Forensic Investigators of Canada reserves the right to alter or delete items from the programme, or cancel the Conference and/or the workshop at which time liability will be limited to conference and/or workshop fees paid. Presenters have prepared material for the professional development of participants. Although they trust that it will be useful for this purpose, the presenters cannot warrant that the use of this material would be adequate to discharge the legal or professional liability of participants in the conduct of their business operations.

HOTEL Toronto Marriott Eaton Centre 525 Bay Street, Toronto, ON M5G 2L2
Tel.: 416-597-9200 Toll Free: 800-905-0667 Fax: 416-597-9211

★★★★ This four star Hotel is located in the heart of downtown Toronto and is adjacent to the famous shops and restaurants at the Eaton Centre shopping complex. The Theatre District is a short walk away, as is the waterfront, sporting arenas, the Metro Toronto Convention Centre and many historical sights of the city.

ROOM RATES We have reserved a block of overnight rooms for a limited time at the Toronto Marriott Eaton Centre Hotel. Those booking should identify themselves as ACFI conference attendees to receive the special rate of \$199 per night (plus applicable taxes). Please contact the hotel directly.

Excellent!
Great conference and
excellent speakers

SPOTLIGHT ON SPEAKERS

See more details on speakers in
our events – online at acfi.ca.

David Butt, LL.M.
– Torkin Manes, Barristers & Solicitors, Toronto
J. Brian Casey, LL.M.
– Baker & McKenzie International, Toronto
Robert Castonguay, CISSP
– KPMG, Montreal
D/Sgt Randy Craig – OPP Anti-Rackets, Orillia
David Dell, BMath, CMA, CFI
– Ontario Treasury Board, St. Catharines
Inspector Denis Desnoyers, CFI
– RCMP Commercial Crime Unit, Ottawa
Amanda Downs, ACA – Deloitte, Toronto
David Elzinga, CA•IFA
– Grant Thornton LLP, Calgary
Mr. Justice Arthur Gans
– Superior Court of Justice, Toronto
Richard J. Gray, J.D. – Jenner & Block, Chicago
Glen Harloff, CGA, CFI – LECC Canada, Toronto
Charlotte Hoggard, CGA, CFI
– KPMG Sales & Local Tax, Victoria
William (Bill) Horton, LL.B.
– Blake, Cassels & Graydon LLP, Toronto
Scott Hutchison, LL.B. – Stockwoods LLP, Toronto
Howard Levitt, LL.B.
– Lang Michener LLP, Toronto
Kevin Lo, CISSP – LECC Canada, Toronto
Craig Malcolm – LECC Canada, Toronto
Sheree Mann, CA, CBV – LECC Canada, Toronto
Joseph McCallum, LL.B.
– Heelis, Williams, Little & Almas LLP,
St. Catharines
Photini Papadatou, LL.B. – Alberta Justice, Calgary
David Ray, LL.B. – Grant Thornton LLP, Calgary
Ken Rosenberg, LL.B. – Paliare Roland Rosenberg
Rothstein LLP, Toronto
Chuck Rothman, BASc., P.Eng.
– H+A Computer Forensics Inc., Toronto
Allan Sammy, CGA – Deloitte, Toronto
Ben Soave – Ben Soave Associates Inc.,
Woodbrige
Max Starnino, LL.B.
– Paliare Roland Rosenberg Rothstein LLP
Toronto
Cheryl Stewart, CFI
– Navigant Consulting, Toronto
Allen Tait, CA, CFI – Ontario Treasury Board,
Internal Audit, St. Catharines
Courtenay M. Thompson
– Courtenay Thompson & Associates, Dallas
Margaret L. Waddell, LL.M.
– Paliare Roland Rosenberg, Rothstein LLP,
Toronto
George Waggott, LL.B.
– Lang Michener LLP, Toronto
Nina V. Watson, CA•IFA, CFI
– Nina V. Watson & Associates, Toronto
Peter Wells, LL.B. – Lang Michener LLP, Toronto
Leslie A. Wittlin, LL.B., CFI
– Lang Michener LLP, Toronto

7:30 am

8:30 am
to
9:30 am

9:30 am

9:50 am
to
10:50 am

10:55 am
to
11:55 am

12:00 pm

1:05 pm
to
2:05 pm

2:10 pm
to
3:10 pm

3:10 pm

3:30 pm
to
4:30 pm

4:30 pm

6:00 pm

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ANSWER QUESTIONS,
CONVEY BEST PRACTICES,
STIMULATE DISCUSSIONS &
EXCHANGE OF IDEAS.

CASE STUDIES | EXPERT ADVICE | CURRENT AND BEST PRACTICES
INNOVATIVE SOLUTIONS TO TODAY'S ISSUES AND CONCERNS.

Learn from our guest faculty as well as other registrants.

Don't miss this!
**MONDAY
EVENING
RECEPTION**

4:30 p.m. to 6:00 p.m.

**NETWORK with other attendees
and faculty from across Canada.**

6:00 p.m. AGM for CFIs

REGISTER EARLY

Space for both conference and optional workshop will be limited – **register early to reserve your place and receive a significant discount!**

For more information, call the ACFI National office or see our website, www.acfi.ca



THE ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

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www.acfi.ca

WHO SHOULD ATTEND

- Accountants
- Forensic & Investigative Accountants
- Forensic Investigators
- Fraud Examiners
- Human Resource Specialists
- Internal Auditors
- Law Enforcement
- Lawyers
- Loss Prevention & Security Professionals
- Private Investigators
- Risk Managers
- Regulators
- And other individuals who need to keep pace with changing fraud-related issues

The Association of Certified Forensic Investigators of Canada (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 provide to the public, governments and employers, their expertise and services in the areas of fraud prevention, detection and investigation.

Membership information:
please visit our website.

“the best Canadian Fraud Conference ... left me with a good impression of the ACFI – no low points”