



# ACFI

ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

## 15<sup>th</sup> ANNUAL FRAUD CONFERENCE

MAY 6-7, 2013  
THE WESTIN PRINCE TORONTO

# MEETING THE CHALLENGE

Sponsored in part by



**FROESE FORENSIC**

> *The Financial Investigators*

partners ltd.



INVESTIGATIVE SOLUTIONS NETWORK INC.

ALBERT  GELMAN

Insolvency & Restructuring Professionals

 **Bennett  
Jones** LLP



## ATTENDEES

A	Albert, Joe	Albert Gelman Inc.
	Alexander, Peter	ACFI
	Allder, Shirley	Shirley Allder, CGA
	Armas, Cyril	Air Canada
	Armstrong, Jason	PricewaterhouseCoopers
	Arntfield, Michael	University of Western Ontario
	Aro, Kevin	Auditor General of Ontario
	Asserfea, Randy	Health Canada
	Barkley-McKeeman, Laura	Ministry of Transport
	Bergman, Eric	Bergman & Associates
B	Best, Mary	Arsenault Best Cameron Ellis Chartered Accountants
	Bianchini, Matthew A.	PricewaterhouseCoopers
	Blatchford, Jim	Grant Thornton LLP
	Bowen, Jeff	PricewaterhouseCoopers
	Brand, Peter	Co-operators Group of Companies Ltd
	Brewer, Kaye	Canada Revenue Agency (Ottawa)
	Brigden, David	National Defence
	Brzezinski, Lou	Blaney McMurtry LLP
	Carello, Teresa	Auditor General of Ontario
	Cho, Kim	Auditor General of Ontario
C	Chu, Dave	Grant Thornton LLP
	Clayton, Courtney	Nova Scotia Real Estate Commission
	Cordeiro, Stephanie	Sun Life Financial
	Crockatt, Brian	Crockatt & Associates
	Debenham, David	McMillan LLP
	DeBoer, Norm	Waterloo Regional Police Service
	Delano, Paula	Ontario Internal Audit Division
	Dell, Dave	Ontario Internal Audit Division
	Detenbeck, Alana	PricewaterhouseCoopers - Ottawa
	Doucet, Albert	Department of National Defence
D	Dreau, Marie-Chantal	PricewaterhouseCoopers
	Egeland, Erin	Vancouver Island University
	Elrington, Sean	Grant Thornton
	Fargey-Scott, Carrie	Alberta Blue Cross

## ATTENDEES

F	File, Kathleen	Rogers Communications
	Flewelling, Mark	Risk Management Agency
	Fowler, Susan	Canada Mortgage and Housing Corp
	Froese, Ken	Froese Forensic Partners Ltd
G	Fuelling, Orrin	Orrin Fuelling Consulting/Investigations/Security
	Garcia, Carlos	Legal Services Society of BC
	Gelman, Bryan	Albert Gelman Inc.
	Gloster, Cassandra	Royal Bank of Canada
H	Gott, Joelle	Deloitte
	Gray, Chris	PricewaterhouseCoopers - London
	Groot, Norm	Investigation Counsel Professional Corporation
	Grunow, Pam	Ontario Internal Audit Division
J	Harloff, Glen	Kroll
	Havorka, Anton	PricewaterhouseCoopers
	Haywood, Ray	PricewaterhouseCoopers
	Henry, Cynthia	Sun Life Financial
K	Hoggard, Charlotte	T. Charlotte Hoggard Inc.
	Horsley, Bruce	Horsley & Associates Inc.
	Howard, Susan	
	Jackson, Tara	Ontario Internal Audit Division
L	Jensen, Greg	Toronto Transit Commission
	Jezior, Kimberlie	Campbell Valuation Partners Limited
	Johnson, Dave	PricewaterhouseCoopers - Winnipeg
	Jung, Carol	Legal Services Society of BC
M	Khory, Cyrus	Froese Forensic Partners Ltd
	Klein, Mona	Canada Revenue Agency (Thunder Bay)
	Kopp, Ted	Ontario Internal Audit Division
	Kruger, Diane	Diane Kruger, Forensic Document Examiner
N	Kuang, Barry	Froese Forensic Partners Ltd
	Laberge, Mark	Laberge Venne & Partners
	Lai, Clement	PricewaterhouseCoopers
	Lapointe, Jacques	Auditor General of the Province of Nova Scotia
O	Lau, Grace	Froese Forensic Partners Ltd
	Legault, Benoit	PricewaterhouseCoopers



## ATTENDEES

L	Levasseur, Larry	MTS Allstream
	Levitt, Howard	Levitt LLP, Barristers & Solicitors
	Levitt, Stanley	PricewaterhouseCoopers
	Lo, Kevin	Froese Forensic Partners Ltd
M	Lobo, Prem	Cohen Hamilton Steger
	MacIntosh, Sean	Ministry of Finance - Internal Audit Division
	MacMillan, Sue	Grant Thornton LLP
	Malette, Steven	PricewaterhouseCoopers - Ottawa
	Mann, Sheree	Froese Forensic Partners Ltd
	Marchand, Tanya	Sun Life Financial
	Mathieu, Andrea	PricewaterhouseCoopers
	McCabe, Peter	Investigation Counsel Professional Corporation
	McCormick, Mitch	MTS Allstream
	McInally, Casey	PricewaterhouseCoopers
	McLachlan, Amanda	Bennett Jones LLP
	McLaughlin, Paul	
	McMillan, Colin	Canada Revenue Agency (Ottawa)
	McParland, Pat	Grant Thornton LLP
	Meer, Ahmed	PricewaterhouseCoopers
	Michaluk, Dan	Hicks Morley LLP
	Morris, Barb	Region of Peel
	Murray, Heather	The Brick Warehouse
N	Nelson, Dale	Sun Life Financial
	Nicolini, Isabella	Raymond Chabot Grant Thornton
O	Olafson, Jo Anne	Ombudsman for Banking Services and Investments
	Oltmann, Vanessa	Vancouver Island University
P	Patterson, Nancy	Canada Guaranty Mortgage Insurance Company
	Pechousek, Amanda	PricewaterhouseCoopers
	Pedias, Chris	Toronto Transit Commission
	Perron, Don	Froese Forensic Partners Ltd
	Plante, Jean-Charles	PricewaterhouseCoopers
	Poirier, Marie-Eve	PricewaterhouseCoopers
	Popovych-Dudych, Halina	Community Development Council Durham
R	Rehman, Kas	PricewaterhouseCoopers -Ottawa

## ATTENDEES

R	Rioux, Karen	C.I.B.C.
	Rodway, Kent	Froese Forensic Partners Ltd
	Rothstein, Linda	Pallare Roland Rosenberg Rothstein LLP
	Rueda, Miguel	Air Canada
	Russell, Melanie	Kalex Valuations Inc.
S	Sarmiento, Michelle	Grant Thornton LLP
	Sellers, Brent	PricewaterhouseCoopers
	Shaubel, Ruvani	City of Toronto
	Smith, Jeffrey	BDO
	Strasler, John-Paul	Insignia Forensic Group Inc.
T	Tait, Allen	Ontario Internal Audit Division
	Tan, Janet	Tarion Warranty Corporation
	Ternes, Ron	Calgary Police Service
	Tessier, Daniel	Health Canada
	Throp, Denise	Ontario Ministry of Finance
	Tran, Sonia	PricewaterhouseCoopers
	Tremblay, Fabia	PricewaterhouseCoopers - Ottawa
	Troster, Sandra	Sandra Troster, DIFA, CGA
V	Vaculik, Ainsley	Froese Forensic Partners Ltd
	Vandertoorn, Mark	Froese Forensic Partners Ltd
	Vanderzweerde, Karen	Law Society of Alberta
	Vegotsky, Elaine	E.V. Litigations & Financial Support
	Velji, Foruzan	Princess Margaret Hospital Foundation
	Vigna, Toni	Toronto Fire Services
	Vo, Karen	Canada Guaranty Mortgage Insurance Company
	Vranesh, Branko	Froese Forensic Partners Ltd
W	Waite, Travis	Kroll
	Wang, Yan	PricewaterhouseCoopers
	Warden, Nancy	Shared Services Canada
	Watson, Nina	Nina V. Watson & Associates
	Wilson, Sheila	Royal Bank of Canada
	Wretham, Ron	Investigative Solutions Network Inc. (ISN)
Y	Yorke, Clyde	Paddon + Yorke



## 2013 NATIONAL BOARD OF DIRECTORS

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Vice President: **David Debenham**  
Secretary: **Charlotte Hoggard**  
Treasurer: **Sheree Mann**

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Cheryl Stewart

Ontario Internal Audit  
Canada Mortgage and Housing Corp  
Investigation Counsel Professional Corporation  
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## past president

Nina Watson

Nina V. Watson & Associates

## 2013 CONFERENCE COMMITTEE

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Barry Kuang  
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Melanie Russell  
Sandra Troster  
Ainsley Vaculuk  
Elaine Vegotsky  
Branko Vranesh  
Nancy Warden  
Nina Watson

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Froese Forensic Partners Ltd.  
Vancouver Island University  
Kalex Valuations Inc.  
Sandra Troster, CGA, DIFA  
Froese Forensic Partners Ltd.  
E.V. Litigations & Financial Support  
Froese Forensic Partners Ltd.  
Shared Services Canada  
Nina V. Watson & Associates

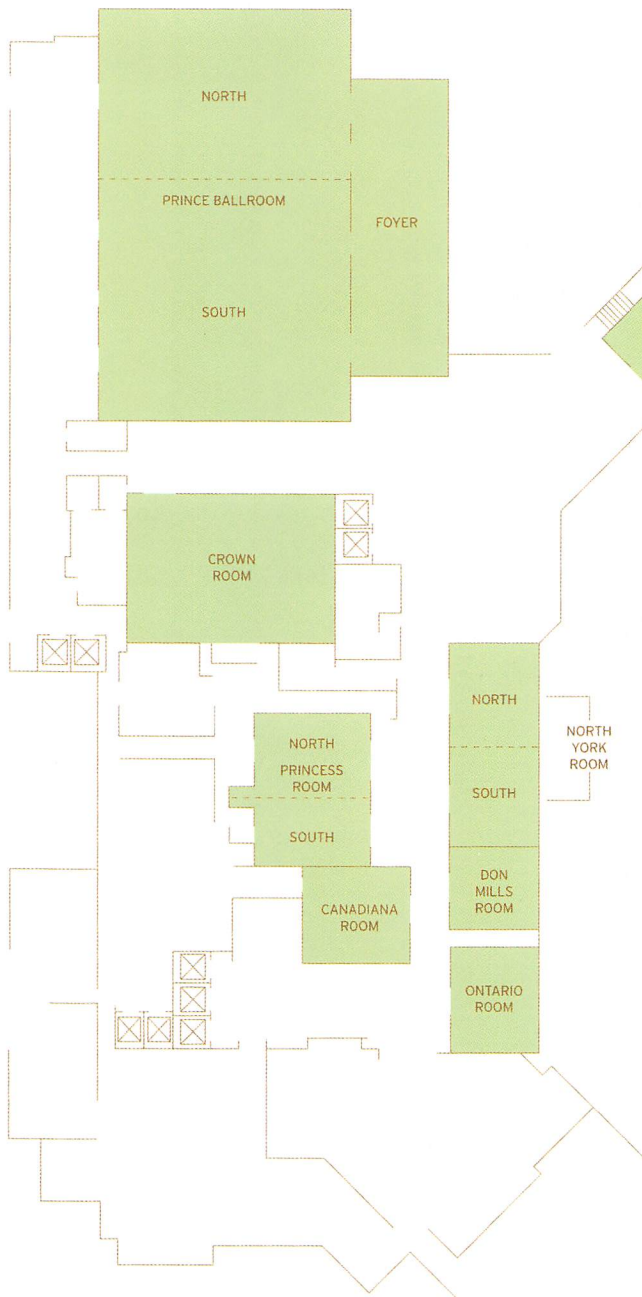
# THE WESTIN PRINCE TORONTO

900 York Mills Road • Toronto, ON M3B 3H2

## floor plans

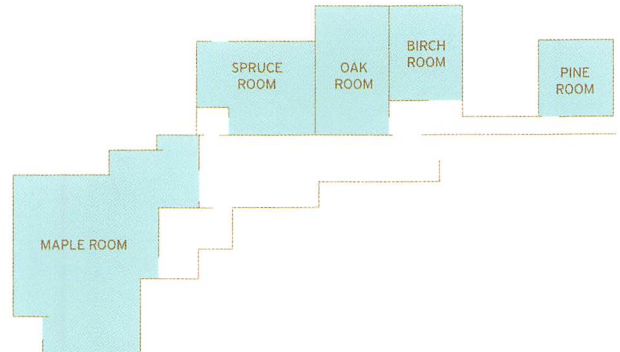
### LOWER LOBBY LEVEL

#### CONFERENCE CENTRE

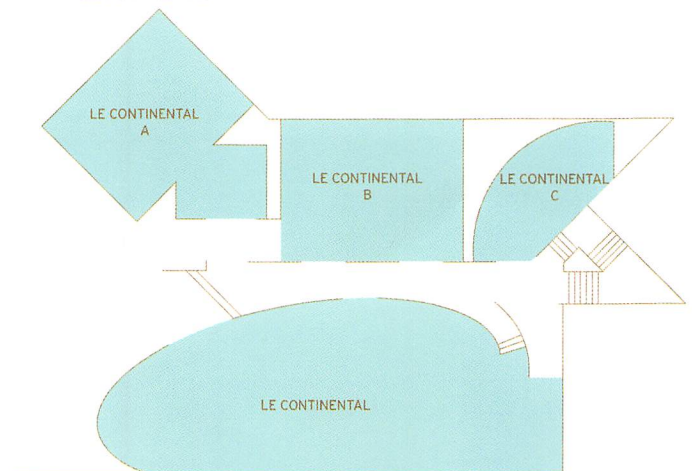


### LOBBY LEVEL

#### EXECUTIVE MEETING CENTRE

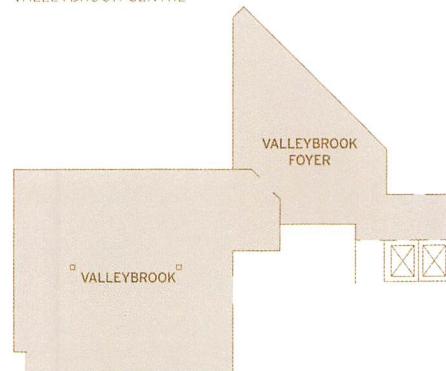


### LE CONTINENTAL



### POOL LEVEL

#### VALLEYBROOK CENTRE





DAY 1	Monday May 6, 2013			
7:30 am	Registration Desk Open - Continental Breakfast - Networking - Visit Exhibitor Booths			
8:30 am	GS.1	Introduction and updates		BALLROOM
	AUDIT'S PROGRESSIVE ROLE IN DEALING WITH FRAUD			
	Jacques R. Lapointe			
	AUDITOR GENERAL OF THE PROVINCE OF NOVA SCOTIA			
9:30 am	Refreshment Break - Networking - Visit Exhibitor Booths			
	TRACK 1	TRACK 2	TRACK 3	
9:50 am	CS.1.1 - 1.2 CROWN	CS.2.1 NORTH YORK	CS.3.1 PRINCESS	
	TAKING STATEMENTS The Tricks of The Trade	DEALING EFFECTIVELY AND EFFICIENTLY WITH EMPLOYEE FRAUD	EMPLOYEE PRIVACY RIGHTS ON COMPANY COMPUTERS	
	Dr. Michael A. Arntfield	Howard Levitt	The new legal standard in Canada	
	Assistant Professor THE UNIVERSITY OF WESTERN ONTARIO	Senior Partner LEVITT LLP BARRISTERS & SOLICITORS	Dan Michaluk	
			Partner HICKS MORLEY LLP	
10:55 am		CS.2.2 NORTH YORK	CS.3.2 PRINCESS	
		RESUME FRAUD	OPERATIONAL FRAUD PREVENTION & PROJECTS	
		Ron Wretham	Nancy Patterson	
		Co CEO ISN	Risk Management Officer & Senior Fraud Specialist	
			CANADA GUARANTY MORTGAGE INSURANCE COMPANY	
noon	LUNCH			
	BALLROOM			
1:05 pm	CS.1.3 - 1.4 CROWN	CS.2.3 - 2.4 PRINCESS	CS.3.3 - 3.4 NORTH YORK	
	INVESTIGATING & RESOLVING ALEGATIONS OF CONFLICT OF INTEREST	THE ONE THAT ALMOST GOT AWAY	PROJECT KITE	
	David Debenham	Dave Brigden	Larry Levasseur & Mitch McCormick	
	Partner McMILLAN LLP	Director Special Examinations and Inquiries NATIONAL DEFENCE	Senior Investigators MTS ALLSTREAM	
2:10 pm				
3:10 pm	Refreshment Break - Networking - Visit Exhibitor Booths			
3:30 pm	GS.2	JEOPARDY!		BALLROOM
	Emcee: Kevin Lo			
	Managing Director, FROESE FORENSIC PARTNERS LTD.			
	Are you a seasoned investigator loaded with investigative "know how"? Are you ready to display your skills in jeopardy, the CFI edition? Contestants will compete in this fun-filled and exciting session geared to make learning a fun experience.			
4:30 pm	Networking - Visit Exhibitor Booths			BALLROOM FOYER
	RECEPTION			
6:00 pm	close of day 1			

DAY 2	Tuesday May 7, 2013			
7:30 am	Registration - Continental Breakfast - Networking - Visit Exhibitor Booths			
8:30 am	GS.3	Introduction and updates		BALLROOM
	THE COGNITIVE GUIDE TO EFFECTIVE COMMUNICATIONS AND PRESENTATIONS			
	Eric Bergman BERGMAN & ASSOCIATES			
9:30 am	Refreshment Break - Networking - Visit Exhibitor Booths			
	TRACK 1		TRACK 2	
9:50 am	CS.1.5 - 1.6	NORTH YORK	CS.2.5	CROWN
	BEYOND SPREADSHEETS		EXPERT WITNESS	
	Sean Elrington  Manager, Specialty Assurance GRANTTHORTON LLP.		Linda Rothstein Managing Partner PALAIRE ROLAND ROSENBERG ROTHSTEIN LLP	
10:55 am			CS.2.6	CROWN
			RESULTS BASED INTERVIEWING	
			Paul McLaughlin	
			CS.3.6	PRINCESS
			YOUR LEGAL RIGHTS TO INVESTIGATE	
			Norm Groot Director INVESTIGATION COUNSEL PROFESSIONAL CORPORATION	
noon	LUNCH			
	BALLROOM			
1:05 pm	CS.1.7 - 1.8	NORTH YORK	CS.2.7	PRINCESS
	MORTGAGE FRAUD		INVESTMENT FRAUD IN CANADA & BEYOND	
	Sheila Wilson  Investigator, Corporate Investigation Services ROYAL BANK OF CANADA		Det. Norm DeBoer Investigative Services / Fraud WATERLOO REGIONAL POLICE SERVICE	
2:10 pm			CS.2.8	CROWN
			FRAUD INVESTIGATIONS	
			Tip toeing through the mine field	
			Amanda McLachlan Associate BENNETT JONES LLP	
			CS.3.8	PRINCESS
			THE IMPACT OF THE CANADIAN CORRUPTION OF PUBLIC OFFICIALS ACT ON YOU	
			Ray Haywood Director & Practise Leader PRICEWATERHOUSECOOPERS LLP	
3:10 pm	Refreshment Break - Networking - Visit Exhibitor Booths			
3:30 pm	GS.2	THE FORENSIC INVESTIGATORS' FRAUD FORUM		BALLROOM
	Designed to answer outstanding questions you might have from this years conference and/or any other question you might wish to have discussed.			
4:30 pm	CONCLUSION OF THE ACFI 15 <sup>th</sup> ANNUAL FRAUD CONFERENCE			
	Thank you for coming!			

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# 2013 ACFI WORKSHOP



## "What do I do now"?

Workshop Leader: Glen Harloff

May 5th 2013

### AGENDA

12:00	Light Luncheon
1:00	Commencement of workshop - Introductions
3:00	Refreshment Break: Commencement
3:30	Refreshment Break: Conclusion
5:00	Workshop ends

## Westin Prince Hotel

900 York Mills Road, Toronto, Ontario, M3B 3H2

Workshop Room: Ontario

### WORKSHOP DELEGATES

Asserfea, Randy	Health Canada
Best, Mary	Arsenault Best Cameron Ellis
Brand, Peter	Co-operators Group of Companies Ltd
Brewer, Kaye	Canada Revenue Agency (Ottawa)
Cordeiro, Stephanie	Sun Life Financial
Henry, Cynthia	Sun Life Financial
Howard, Susan	
Klein, Mona	Canada Revenue Agency (Thunder Bay)
Marchand, Tanya	Sun Life Financial
McMillan, Colin	Canada Revenue Agency (Ottawa)
Morris, Barb	Region of Peel
Murray, Heather	The Brick Warehouse
Ternes, Ron	Calgary Police Service
Tessier, Daniel	Health Canada



### Workshop Leader: Glen Harloff



**Glen E. Harloff**, CGA, CFI, is the Managing Director of Kroll's Financial Investigation Services in the Caribbean and Latin America. He specializes in financial investigations, forensic accounting, litigation consulting, and financial due diligence. Glen has conducted investigations of ponzi schemes, offshore fraud schemes, secret commissions/kickbacks and other fraud related investigations on behalf of private companies, financial institutions, governments, and law enforcement agencies. His experiences include the tracing, securing,

and recover of assets from the proceeds of crime and money laundering in offshore and other foreign jurisdictions.

He has testified in civil and criminal proceedings and lectured on fraud related matters to businesses, law firms and others.

Prior to joining Kroll, Glen was a member of the Royal Canadian Mounted Police, Toronto Commercial Crime Section, where he conducted complex national and international white-collar crime investigations. He previously was a vice president of Forensic Investigations for PricewaterhouseCoopers LLP and a principal with LECG Canada Limited Forensic Investigations Group.

Glen is a past director of the ACFI as well as one of the founders of the Association of Certified Forensic Investigators of Canada.