



ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

# ACFI 17<sup>th</sup> Annual Fraud Conference

## Steps to investigative success

Sponsored in part by:



**FROESE FORENSIC**  
partners ltd.

> The Financial Investigators

**Bennett  
Jones** LLP



MAY 4-5, 2015 :: THE WESTIN PRINCE :: TORONTO, ON





**ACFI**  
ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

17<sup>th</sup> Annual Fraud Conference

# Steps to investigative success



## ATTENDEES

|   |                         |  |
|---|-------------------------|--|
| A | Alcock, Jeff            | <i>Manulife</i>  |
|   | Alexander, Peter        | <i>ACFI</i>  |
|   | Atkari, Catherine       | <i>City of Vaughan</i>                                   |
| B | Au, Elaine              | <i>Auditor General's Office</i>                          |
|   | Bagnall, Denise         | <i>ISN</i>   |
|   | Barkley-McKeeman, Laura | <i>Ministry of Transportation</i>                        |
|   | Best, Mary              | <i>Arsenault Best Cameron Ellis</i>                      |
|   | Billington, Rick        | <i>Billington Barristers</i>                             |
|   | Bloom, Corey            | <i>MNP</i>   |
|   | Bogolidova, Anna        | <i>Ontario Internal Audit/Treasury Board Secretariat</i> |
|   | Brigden, David          | <i>DND//CRS//DSEI</i>                                    |
|   | Buchanan, Bill          | <i>Great West Life</i>                                   |
|   | Chan, Gary              | <i>Simon Fraser University</i>                           |
| C | Cowan, Andrew           | <i>R.C.M.P. London</i>                                   |
|   | Curcio, Val             | <i>Ottawa Police</i>                                     |
| D | D'Angelo, Grace         | <i>CRA</i>   |
|   | Davies, Jacklyn         | <i>MNP</i>   |
|   | Debenham, David         | <i>McMillan</i>  |
|   | Delano, Paula           | <i>Ontario Internal Audit</i>                            |
|   | Dell, David             | <i>Ontario Internal Audit</i>                            |
|   | DiPietro, Joseph        | <i>The Law Society of Upper Canada</i>                   |
|   | Doering, Ken            | <i>The Law Society of Upper Canada</i>                   |
| E | Elzinga, David          | <i>Alberta Securities Commission</i>                     |
| F | Fargey-Scott, Carrie    | <i>Alberta Blue Cross</i>                                |
|   | Fisher, David           | <i>Great West Life</i>                                   |
|   | Flewelling, Mark        | <i>Risk Management Agency</i>                            |
|   | Froese, Ken             | <i>Froese Forensic Partners Ltd</i>                      |

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## ATTENDEES

|   |                    |   |
|---|--------------------|---|
| G | Golembuski, Ronald | <i>ATB Financial</i>                          |
|   | Graham, Janet      | <i>ClearView Strategic Partners Inc.</i>      |
|   | Greenspan, Brian   | <i>Greenspan Humphrey Lavine</i>              |
|   | Gregus, Gord       | <i>OPP</i>                                    |
|   | Groot, Norman      | <i>Investigation Council</i>                  |
| H | Hamilton, Mary     | <i>Lakehead Accounting</i>                    |
|   | Hamilton, Mary Ann | <i>British Columbia Securities Commission</i> |
|   | Harbers, Gary      | <i>Workers' Compensation Board of NS</i>      |
|   | Harris, Steve      | <i>Auditor General's Office</i>               |
|   | Harvey, Mike       | <i>ISN</i>                                    |
|   | Haywood, Ray       | <i>PricewaterhouseCoopers LLP</i>             |
|   | Hoggard, Charlotte | <i>T. Charlotte Hoggard Inc.</i>              |
|   | Horsley, Bruce     | <i>Horsley &amp; Associates Inc.</i>          |
| I | Irven, Linda       |   |
|   | Isabelle Ouellette | <i>Ottawa Police</i>                          |
| J | Jacobsen, Tammy    | <i>Ontario Internal Audit Division</i>        |
| K | Kelly, Thomas      | <i>City of Mississauga</i>                    |
|   | Kopp, Ted          | <i>Ontario Internal Audit</i>                 |
|   | Korris, Nejolla    | <i>InterVeritas International</i>             |
|   | Kuang, Barry       | <i>Froese Forensic Partners Ltd</i>           |
|   | Kumar, Vaish       | <i>Sunlife</i>                                |
|   | Kunkel, Andrew     | <i>Michell Partners</i>                       |
|   | Kwan, Krystina     | <i>RBC</i>                                    |
|   | Laberge, Mark      | <i>MNP LLP (Sudbury)</i>                      |
|   | Landry, Lisa       | <i>Alberta Central Credit Union</i>           |
|   | Lau, Grace         | <i>Froese Forensic Partners Ltd</i>           |
| L | Leung, Sgt. Linda  | <i>Ottawa Police</i>                          |

## ATTENDEES

|   |                       |   |
|---|-----------------------|---|
| L | Levasseur, Larry      | <i>Pollard Banknote Limited</i>           |
|   | Levitt, Howard        | <i>Levitt &amp; Grosman</i>               |
|   | Lo, Kevin             | <i>Froese Forensic Partners Ltd</i>       |
| M | Lord, Mary Ann        | <i>The Law Society of Upper Canada</i>    |
|   | MacMillan, Sue        | <i>Grant Thornton</i>                     |
|   | Makovskis, Aldis      | <i>PricewaterhouseCoopers</i>             |
|   | Mann, Sheree          | <i>Froese Forensic Partners Ltd</i>       |
|   | Marchand, Kelly       | <i>Sunlife</i>                            |
|   | Marchand, Tanya       | <i>Sunlife</i>                            |
|   | McAlpine, Brian       | <i>Canada Revenue Agency</i>              |
|   | McMillan, Colin       | <i>Canada Revenue Agency</i>              |
|   | Militello, Tony       | <i>H&amp;A Forensic Accounting Inc.</i>   |
|   | Minelli, Christine    | <i>Vine Valuations Inc.</i>               |
|   | Moodie-Meritt, Maxine |   |
|   | Morris, Barb          | <i>Region of Peel</i>                     |
|   | Moulton, Gary         | <i>Dunn &amp; Phelps</i>                  |
|   | Murphy, Peter         | <i>Gowlings</i>                           |
|   | Myndiuk, Roman        | <i>Beard Winter LLP</i>                   |
|   | Nelson, Dale          | <i>Sunlife</i>                            |
| N |                       |   |
| O | Olah, John            | <i>Beard Winter LLP</i>                   |
| P | Parkes, Michelle      | <i>Ontario Internal Audit</i>             |
|   | Passmore, Marian      | <i>FAIR Canada</i>                        |
|   | Patterson, Nancy      | <i>Guaranty</i>                           |
|   | Perron, Don           | <i>Froese Forensic Partners Ltd</i>       |
|   | Piebalgs, Lisa        | <i>Ontario Securities Commission</i>      |
| R | Ray, David            | <i>Corporate Security Consulting Inc.</i> |
|   | Reid, Eveline         | <i>Vine Valuations Inc.</i>               |
|   | Rioux, Karen          | <i>CIBC</i>                               |



## ATTENDEES

|   |                        |   |
|---|------------------------|---|
| R | Rodway, Kent           | <i>Froese Forensic Partners Ltd</i>             |
|   | Ruby, Louisa           | <i>ACFI</i>                                     |
| S | Sandler, Mark          | <i>Cooper, Sandler, Shime &amp; Bergman LLP</i> |
|   | Santos, Grace          | <i>Street Capital Financial Corp</i>            |
|   | Schultz, Trevor        | <i>ATB Financial</i>                            |
|   | Schwidder, Bernard     | <i>Street Capital Financial Corporation</i>     |
|   | Sethi, Rohan           | <i>Duff and Phelps</i>                          |
|   | Shaheen, Nathan        | <i>Bennett Jones LLP</i>                        |
|   | Shore, Murray          | <i>Heller, Rubel</i>                            |
| T | Smyth, Glen            | <i>Great West Life</i>                          |
|   | Tait, Allen            | <i>Ontario Internal Audit Division</i>          |
|   | Tan, Janet             | <i>Tarion Warranty Corporation</i>              |
|   | Taschuk-Leibel, Janice | <i>CRA</i>                                      |
|   | Thompson, Courtenay    | <i>Courtenay Thompson &amp; Associates</i>      |
|   | Tribble, Courtenay     | <i>Scotia Bank</i>                              |
|   | Truong, Amy            | <i>City of Mississauga</i>                      |
|   | Turpin, Tracey         | <i>Ottawa Police</i>                            |
| V | Vaculik, Ainsley       | <i>Froese Forensic Partners Ltd</i>             |
|   | Vandertoorn, Mark      | <i>Froese Forensic Partners Ltd</i>             |
|   | Vanderzweerde, Karen   | <i>Law Society of Alberta</i>                   |
|   | Vegotsky, Elaine       | <i>E.V. Litigations &amp; Financial Support</i> |
|   | Viau, Sonia            | <i>Canadian Commercial Corporation</i>          |
|   | Vigna, Toni            | <i>Toronto Fire Services</i>                    |
|   | Vranesh, Branko        | <i>Froese Forensic Partners Ltd</i>             |
| W | Ward, Maureen          | <i>Bennett Jones LLP</i>                        |
|   | Warden, Nancy          | <i>Liberal Party of Canada</i>                  |
|   | Watson, Nina           | <i>Nina V. Watson &amp; Associates</i>          |

# Steps to investigative success



## CURRENT BOARD OF DIRECTORS

|                 |                   |                                      |
|-----------------|-------------------|--------------------------------------|
| President:      | Nancy Patterson   | <i>Canada Guaranty</i>               |
| Vice President: | David Debenham    | <i>McMillan LLP</i>                  |
| Secretary:      | Charlotte Hoggard | <i>T. Charlotte Hoggard Inc.</i>     |
| Treasurer:      | Sheree Mann       | <i>Froese Forensic Partners Ltd.</i> |

## CURRENT DIRECTORS-AT-LARGE

|                     |   |
|---------------------|---|
| Paula Delano-Walker | <i>Forensic Investigation Team</i>                    |
| Erin Egeland        | <i>Vancouver Island University</i>                    |
| Mark Flewwelling    | <i>Risk Management Agency</i>                         |
| Norm Groot          | <i>Investigation Counsel Professional Corporation</i> |
| Ray Haywood         | <i>PricewaterhouseCoopers</i>                         |
| Larry Levasseur     | <i>Manitoba Hydro</i>                                 |
| Kim Omelian         | <i>Health Canada</i>                                  |
| Karen Vanderzweede  | <i>Law Society of Alberta</i>                         |

## PAST PRESIDENT

|             |                                      |
|-------------|--------------------------------------|
| Sheree Mann | <i>Froese Forensic Partners Ltd.</i> |
|-------------|--------------------------------------|

## 2015 CONFERENCE COMMITTEE

|                     |   |
|---------------------|---|
| Peter Alexander     | <i>ACFI</i>                                     |
| Paula Delano-Walker | <i>Ontario Internal Audit Division</i>          |
| Mark Flewwelling    | <i>Risk Management Agency</i>                   |
| Grace Lau           | <i>Froese Forensic Partners Ltd</i>             |
| Sheree Mann         | <i>Froese Forensic Partners Ltd</i>             |
| Ainsley Vaculuk     | <i>Froese Forensic Partners Ltd</i>             |
| Elaine G. Vegotsky  | <i>E.V. Litigation &amp; Financial Services</i> |
| Branko Vranesh      | <i>Froese Forensic Partners Ltd.</i>            |
| Nancy Warden        | <i>Shared Services Canada</i>                   |
| Nina Watson         | <i>Nina V. Watson &amp; Associates</i>          |

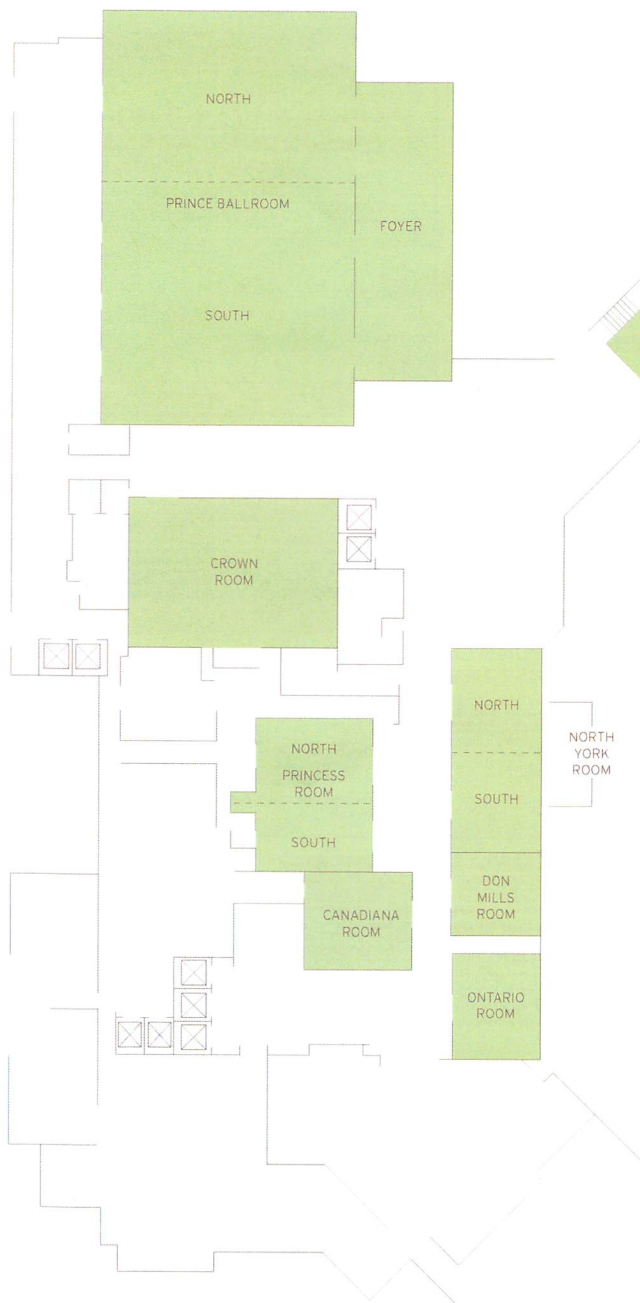
# THE WESTIN PRINCE TORONTO

900 York Mills Road • Toronto, ON M3B 3H2

## floor plans

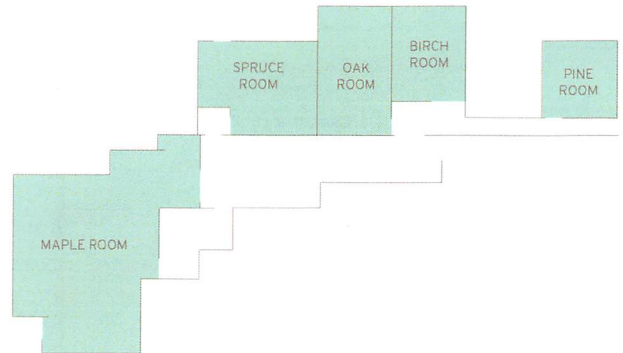
### LOWER LOBBY LEVEL

#### CONFERENCE CENTRE

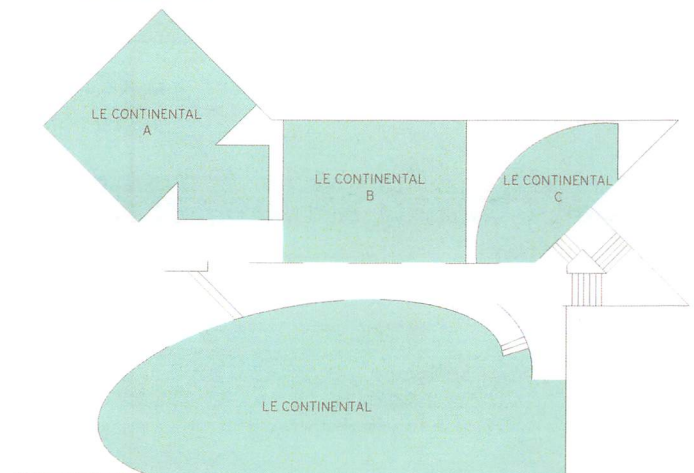


### LOBBY LEVEL

#### EXECUTIVE MEETING CENTRE

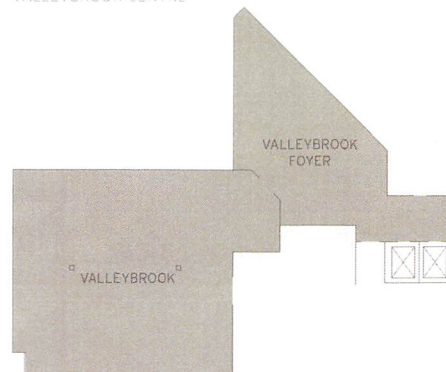


### LE CONTINENTAL



### POOL LEVEL

#### VALLEYBROOK CENTRE





| TIME     | TRACK 1  |   | TRACK 2   | TRACK 3         |
|----------|--|---|---|-----------------|
| DAY 1    | MONDAY May 4, 2014   |   |   |                 |
| 7:30 am  | Registration Desk Open - Continental Breakfast - Networking - Visit Exhibitors   |   |   |                 |
| 8:30 am  | GS.1   | introduction & updates<br><b>FRAUD INVESTIGATIONS ~The past, the present, and the future ~</b> Brian Greenspan, Greenspan Humphrey Lavine |   | Ballroom South  |
| 9:30 am  | refreshment break  |   |   |                 |
| 9:50 am  | CS.1.1<br><b>HOW SAFE ARE YOUR WORKING PAPERS</b><br>Murray Shore<br>Heller, Rubel   | CS.2.1<br><b>YOUR LIABILITY AND EMPLOYEE FRAUD</b><br>Howard Levitt<br>Levitt & Grosman LLP   | CS.3.1<br><b>THE VARYING DEGREES OF FRAUD</b><br>Gary Moulton<br>Dunn & Phelps  | Crown room      |
| 10:55 am | CS.1.2<br><b>RECIDIVISM: WHITE-COLLAR RE-OFFENDERS</b><br>Corey Anne Bloom<br>MNP LLP (Montreal) and<br>David Elzinga<br>Alberta Securities Commission   | CS.2.2<br><b>LIBEL &amp; SLANDER</b><br>Reducing your corporate and personal exposures<br>Howard Winkler<br>Winkler Dispute Resolution    | CS.3.2<br><b>FERRETING OUT AND SEIZING ASSETS AND EVIDENCE</b><br>Rick Billington, Q.C.<br>Billington Barristers  | Crown room      |
| 12:00 pm | lunch  |   |   |                 |
| 1:05 pm  | CS.1.3<br><b>DEALS FROM THE DARKSIDE</b><br>Moderator: Courtney M. Thompson<br>David Elzinga~Alberta Securities Commission<br>Dave Ray~Corporate Security Consulting Inc.<br>Inspector Andrew Cowan~R.C.M.P. | CS.2.3<br><b>ETHICS TWILIGHT ZONE</b><br>Nejolla Korris<br>InterVeritas International   | CS.3.3-3.4<br><b>INTERVIEWING &amp; INTERROGATION</b><br>Effectively Dealing with Challenging Interview Subjects<br>Ray Haywood<br>PriceWaterhouseCoopers                                       | Princess room   |
| 2:10 pm  | CS.1.4<br><b>CASL AND EMPLOYEE RIGHTS ON COMPANY COMPUTERS</b><br>Peter Murphy<br>Gowlings   | CS.2.4<br><b>E-DISCOVERY 101</b><br>Kevin Lo<br>Froese Forensic Patners Ltd   |   |                 |
| 3:10 pm  | refreshment break - networking - visit exhibitors  |   |   |                 |
| 3:30 pm  | GS.2   | <b>STEPS TO INVESTIGATIVE SUCCESS</b><br>Mark Sandler ~ Cooper, Sandler, Shime & Bergman LLP  |   | Ballroom South  |
| 4:30 pm  | RECEPTION — Join us to networking & visit exhibitors   |   |   |                 |
| 6:00 pm  | close of day 1   |   |   |                 |
| DAY 2    | TUESDAY May 5, 2014  |   |   |                 |
| 7:30 am  | continental breakfast  |   |   |                 |
| 8:30 am  | GS.3   | <b>MAJOR CASE MANAGEMENT ~ THE 3 "E'S" ~</b> Inspector Andrew Cowan, R.C.M.P. "O" Division  |   | Ballroom South  |
| 9:30 am  | refreshment break  |   |   |                 |
| 9:50 am  | CS.1.5<br><b>SOCIAL MEDIA INVESTIGATION: 201</b><br>Kevin Lo<br>Froese Forensic Patners Ltd  | CS.2.5<br><b>CONDUCTING FRAUD VULNERABILITY REVIEWS</b><br>Jacklyn Davies<br>MNP LLP  | CS.3.5<br><b>BIASED, BOTCHED AND BUNGLED</b><br>Dave Ray<br>Corporate Security Consulting Inc.  | North York room |
| 10:55 am | GS.4   | <b>7 DEADLY SINS to be aware and alert to when performing a fraud investigation ~</b> David Debenham, McMillian                           |   | Ballroom South  |
| 12:00 pm | lunch break  |   |   |                 |
| 1:05 pm  | CS.1.6-1.7<br><b>HOW TO HIT A CURVEBALL</b><br>~ Successful Strategies to Resolve Investigative challenges ~<br><br>Allen Tait and<br>Tammy Jacobsen<br>Ontario Internal Audit                               | CS.2.6<br><b>TAKE CARE NOT TO SURRENDER LEGAL PRIVILEGE</b><br>Maureen Ward and Nathan Shaheen<br>Bennett Jones                           | CS.3.6<br><b>COORDINATING CRIMINAL AND CIVIL JUSTICE AS A MEANS OF RECOVERY FOR FRAUD VICTIMS</b><br>Norm Groot<br>Investigation Counsel<br>Renna Weinberg<br>Assistant Crown Attorney, Toronto | North York room |
| 2:10 pm  |  | CS.2.7<br><b>HOW TO PREVENT, DETECT AND TACKLE KICK-BACK SCHEMES</b><br>Maureen Ward and Nathan Shaheen<br>Bennett Jones                  | CS.3.7<br><b>MOORE V. GETAHUN CASE</b><br>John Olah and Roman Myndiuk<br>Beard Winter LLP   | North York room |
| 3:10 pm  | refreshment break  |   |   |                 |
| 3:30 pm  | CS.1.8<br><b>A CANADIAN STRATEGY TO COMBAT INVESTMENT FRAUD</b><br>Marian Passmore<br>FAIR Canada  | CS.2.8<br><b>NEGLIGENT INVESTIGATIONS AND ASSESSING YOUR LAWYER'S ACCOUNTS</b><br>Norm Groot<br>Investigation Counsel                     | CS.3.8<br><b>USING A PRIVATE INVESTIGATOR IN FRAUD INVESTIGATIONS</b><br>Anthony Kunkel<br>Mitchell Partners  | Crown room      |
| 4:30 pm  | close of conference – Thank you for coming   |   |   |                 |

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