



# ACFI

ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

## Spotlight

- 18 speakers
- new products & complimentary trial software
- early bird discounts
- cross-Canada networking

*Training you  
can't afford  
to miss!*

# Presents its 3<sup>rd</sup> ANNUAL CANADIAN FRAUD CONFERENCE

MAY 28 & 29, 2001

Toronto Marriott  
Eaton Centre Hotel

## OPTIONAL HALF-DAY WORKSHOP

MAY 27, 2001

Led by Mr. Courtenay Thompson

# conference speakers

**Shawn Fitzgerald, B.Comm., M.A. – Account Manager, ACL Services Ltd.**  
Shawn Fitzgerald advises auditors, financial analysts and IT professionals on the use of data analysis solutions and how this software technology can detect indicators of fraud. He has been actively involved in the marketing and sales of information systems technology and has helped leading financial organizations identify fraudulent activity.

**Ken Froese, CA – Grant Thornton**

Ken is the partner in charge of the Forensic Accounting and Investigative Service Group of Grant Thornton, Chartered Accountants. He has been involved with numerous fraud-related cases and has provided expert testimony in both criminal and civil courts. Ken supervises Grant Thornton's seconded staff and performs quality assurance reviews of their reports. In addition, he has been a noted speaker for professional and commercial entities.

**Jeffrey D. Glatt, LL.B. – Barrister & Solicitor**

Jeffrey graduated from McGill University (LL.B. 1981) and is now a sole practitioner with a practice concentrating in the area of corporate finance, with a particular emphasis on securities law, insolvency law and class actions in these areas of law. He was co-counsel in the *Bre-X* class action, involving Canada's greatest mining fraud and also represents hundreds of investors who lost millions in investment programmes that appear to have been operated on the same basis as the infamous "Prime Bank Note" type Ponzi schemes.

**René Hamel – Senior Manager, KPMG Investigation and Security Inc.**

René Hamel joined KPMG Investigation and Security Inc. following a 16 year career with the RCMP. He had extensive experience with the Technological Crime Section, working on several hacking investigations and computer crimes, using his experience in computer forensic analysis. René now lectures for law enforcement and corporations. At KPMG he manages the e-Commerce Fraud Investigations Group.

**Ric Handren – Vice-President, Forensic & Investigative Services, Deloitte & Touche**

Ric spent 25 years with the RCMP where he specialized in commercial crime and money laundering investigations. He was most recently employed with Imperial Oil Limited, conducting investigations and developing standards in the areas of corporate and physical security for the protection of company personnel, assets and information.

**Brian Heller, B.C.L., LL.B. – Senior Partner, Heller, Rubel**

Brian Heller is a senior partner in the Toronto firm of Heller, Rubel. He has practised criminal law for the past twenty-five years, first in Montreal, then in Toronto. As well, Brian has lectured in criminal law at McGill University Faculty of Law and Osgoode Law School, and has taught trial advocacy at the University of Toronto Law School since 1997. His practice includes white collar crime ranging from fraud, customs/tax evasion and anti-dumping to price-fixing, bribery and money laundering.

**Cindy Hopper, CFI – Mgr. Fraud & Security/Law Enforcement Support, Rogers AT & T Wireless**

Cindy is responsible for the investigation of fraud and illegal access to the Rogers AT&T Wireless network. She is in charge of a team that investigates internal and external risks including counterfeiting of wireless devices, fraud and the compromise of proprietary information. Cindy has developed various profiling/tracking techniques, which resulted in many successful prosecutions and have been adapted to assist law enforcement. Cindy is a founding member of the Toronto Chapter of the ACFI.

**Douglas Hunt, Q.C. – Barrister and Solicitor**

Doug is currently engaged in the private practice of law with emphasis on white collar and corporate criminal litigation. Until recently he was President of Forensic Investigative Associates Inc. (FIA), specializing in corporate forensic investigations and problem solving assistance to business and public sectors. Doug makes frequent appearances as a panelist, lecturer and demonstrator at various legal education programmes.

**Kristi Jackson, CFI – Investigator, Fraud and Security/Law Enforcement Support, Rogers AT & T Wireless**

Kristi has worked with Rogers AT & T Wireless (formerly Cantel) since 1991. For many years she monitored long distance call traffic and, using profiling techniques, was instrumental in the identification and eventual apprehension of major cloning and call-sell rings. Since 1997 she has worked in such areas as technical fraud, consumer credit fraud, electronic tracking and surveillance. Kristi is a founding member of the Toronto Chapter of the ACFI.

**Peter M. Jacobsen, LL.B. – Paterson, MacDougall**

Peter graduated from McGill University, Faculty of Law in 1976. He was Counsel for the Ministry of the Attorney General from 1978 to 1986 and then entered into private practice at Paterson, MacDougall in Toronto. He regularly advises national media outlets, publishers, authors, accountants and lawyers on libel issues, and is the author of several publications in the legal field.

**Paul McLaughlin – Communications Consultant, Kroll Lindquist Avey**

Paul McLaughlin, the author of the widely-used text *How to Interview*, is one of Canada's leading experts on interviewing. A communications consultant with the forensic accounting firm Kroll Lindquist Avey, he is the editor of the newsletter *Report on Fraud*, which is co-published by Kroll, the CICA and the AICPA. Paul has worked as a writer, broadcaster and teacher of journalism, and is an award-winning playwright.

**Det. Ralph Miller, CFI – Senior Investigator, Calgary Police Service**

Ralph Miller is a 24-year member of the Calgary Police Service, assigned to the Commercial Crime Unit since 1993. As the senior investigator of the unit, he is also the mentor and trainer. Ralph has investigated many complex "white collar" crimes, with liabilities in the millions of dollars, reaching national and international proportions. He also assists Alberta Environmental Protection and Environment Canada in investigations.

**Ross Oake – Vice-President, Forensic & Investigative Services, Deloitte & Touche**

Ross is a former member of the RCMP, Toronto Commercial Crime Branch. He is widely recognized as one of the leading white-collar crime investigators in Canada, with several years' experience in investigative and security consulting, including acting as a consultant to the Ontario Securities Commission.

**John A. Olah, LL.B. – Partner, Beard Winter**

John was called to the Bar of Ontario in 1975 and practises civil litigation. His practice centres on complex litigation including acting for corporations who are the victims of fraudulent conduct and pursuing recovery on their behalf. He is the author of numerous articles on Civil Litigation and Criminal Law, as well as a textbook for lawyers on trial tactics and procedure (*The Art and Science of Advocacy*). He is the co-author of a forthcoming book on fraud to be published by Carswell.

**Charles W. Raborn, Jr., CFS – Special Agent, California Board of Control**

Charles presently serves as the lead Special Agent for the Investigations Section of the California Board of Control and works to protect the Victims of Crimes Program from financial predators. His work has been recognized and commended by professional, elected and civic leaders. Charles is a member of several professional organizations and presently serves as the National President for the Association of Certified Fraud Specialists.

**Ben Sapiro – KPMG Information Risk Management**

Ben is a senior member of KPMG Information Risk Management's Penetration Testing team. He is experienced in a number of security technologies, including firewalls, air gaps, VPN's and intrusion detection systems. Most recently, Ben successfully completed pen tests against a transportation giant, a major ISP and a national retailer. In addition, he has designed security architectures for a number of clients.

**Courtenay M. Thompson – Courtenay Thompson & Associates.**

Courtenay is one of the most well-known and respected authorities 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 worldwide. Mr. Thompson's courses and entertaining training style are recognized for providing practical and proven approaches to real problems. Courtenay is the editor of "Fraud Findings" in "The Internal Auditor" magazine.

**Kay C. Wong-Alafriz, C.A. – Consultant Forensic Analyst/Accountant**

Kay Wong-Alafriz, a seasoned corporate fraud analyst and forensic accountant, is also a certified instructor in financial profiling, financial crimes and methodologies, and culture profiling for undercover/source handling.

Kay has had hands-on experience investigating numerous cases of fraud and has taught, amongst other things, criminal analysis profiling for the RCMP.



Time

7:30 am

8:30 am

10:15 am

10:45 am

12:00 pm

1:00 pm

2:45 pm

3:15 pm

4:15 pm

**Monday, May 28, 2001**

**registration & continental breakfast  
introductions & updates**

**TRACK 1**

CS 1-1

**21 Audit Steps Designed  
to Detect Fraud**

Explore the challenge of fraud detection in this practical, action-packed session. Mr. Thompson will describe 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 when fraud is suspected. The Audit 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 will add to your toolkit.

*Courtenay M. Thompson*

**TRACK 2**

CS 1-2

**Profiling –  
Does It Make Financial Sense?**

Financial profiling is a science and part of a forensic accountant's tool box. It is a process of identifying a fraudster's financial methods. By using procedural templates as an aid, the forensic accountant can gauge the probability of the existence of illegally obtained funds and property. Kay will, using case studies, introduce and demonstrate the effectiveness of these templates, which include investigative processes and steps used successfully by the BC Department of Justice and the Supreme Court of BC.

*Kay C. Wong-Alafriz*

**coffee**

CS 2-1

**Fraud Detection with Data Analysis Technology**

This session will highlight the use of data analysis software to assist auditors and investigators in identifying many of the fraud indicators associated with fraudulent activity, the use of audit-specific functionality designed to facilitate fraud investigations and using continual monitoring of operational data for proactive fraud detection and prevention. Participants will also learn the practical issues of implementing and using data analysis software and how experts are using data analysis tools for effective fraud detection.

*Shawn Fitzgerald*

CS 2-2

**Profiling –  
Does It Make Financial Sense?  
Continuation**

**Luncheon Speaker:** *Charles W. Raborn, Jr.*

**"Professionalism, Integrity and Ethics – Basic Requirements for Today's Workplace"**

CS 3-1

**How Safe Are Your Working Papers?**

Placing the date, time, your initials or signature, cross-referencing and filing your working papers are the norm for us, but how safe and secure are they from prying eyes? The forced disclosure of working papers and reports in both civil and criminal cases is becoming a concern for most accountants, auditors and investigators, as are issues such as when you are deemed to be an agent of the state and thus subject to the provisions of the Canadian Charter of Rights and Freedoms. Brian will address these issues, as well as others, such as whether solicitor-client or attorney work-product privilege can protect your material.

*Brian Heller*

CS 3-2

**White Collar Crimes –  
Canada's Past – Present – Future**

What is Canada's history with regard to white collar crime and what was the punishment administered then? What is Internet Fraud and how widespread is it? How does identity theft really affect you? What other types of frauds are we being plagued with today and how effective are we at dealing with them? Ralph will address the previous issues, as well as, based on our past and present, what our future will really look like.

*Det. Ralph Miller*

**coffee**

CS 4-1

**Losing Control –  
How Fraudsters Can Control  
Your Information**

Can someone access your computer from within your company? What about their ability to access your system from a distance of five or more miles away? How do you detect the fact that your hard drive has been compromised and what do you do after you find that your system has been breached, your corporate records tampered with and/or your case jeopardized? Using case studies, Ben and René will illustrate how your system can be compromised, how you might detect it and the steps which you might take to regain your information and/or prevent further occurrences.

*René Hamel and Ben Sapiro*

CS 4-2

**Investigations & Due Diligence –  
New Rules**

All investigations involving individuals, and in particular those related to due diligence, are now either prohibited outright or subject to very specific and limiting criteria. Mr. Hunt will take you through Canada's new *Personal Information Protection and Electronic Document Act* (PIPEDA) and show you the provisions that apply to the collection and use of information. He will also look at the issues relating to the mandatory disclosure pursuant to information requests that we are now all subject to, and will address the investigative powers which may be exercised by the Privacy Commissioner, which include the investigation of our offices.

*Doug Hunt*

**wrap up in main room — reception and general meeting**

**Tuesday, May 29, 2001**

**continental breakfast  
updates**

**TRACK 1**

**CS 5-1 Investigative Challenges & Opportunities**

What are the various issues and concerns that you must be aware of when conducting an internal and/or external investigation? What are the differences in methodology when conducting a civil vs a criminal investigation? How do you deal with politics and privacy issues and how can you lose control of an investigation? The presenters will address these questions and more, such as how you can move from being the investigator to being the investigated.

*Ross Oake & Ric Handren*

**TRACK 2**

**CS 5-2 Anatomy of a Fraud**

Two real-life frauds are presented by those directly involved in their investigation. A scheme to knock off a company's products and a plot to defraud the public from the framework, around which common strategies, recoveries, a class action suit, the role of others, as well as investigative issues are presented. A round table panel wrap-up will allow an opportunity for interaction between our speakers and those attending this session.

*Jeffrey Glatt,  
Cindy Hopper & Kristi Jackson,  
Ken Froese*

**coffee**

CS 6-1

**Investigative Challenges & Opportunities  
Continuation**

CS 6-2

**Anatomy of a Fraud  
Continuation**

**lunch**

CS 7-1

**Libel Law – Reducing Your Corporate  
and/or Personal Exposures**

In a potpourri of libel law updates, Mr. Jacobsen's session will address such issues as what can and cannot be safely said in your reports, and what you can do to limit your legal liability in making damaging statements about others in your reports. His presentation will also show you how to conduct investigations and provide background information to interviewees without leaving yourself open to a libel suit. Peter will also address such issues as when will the duty and interest defence work, the role malice plays and how qualified privilege works.

*Peter M. Jacobsen*

CS 7-2

*Back by  
popular demand*

**Results Based Interviewing**

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.

*Paul McLaughlin*

**coffee**

CS 8-1

**Winning Your Case Electronically**

Increasingly, cases are becoming more complex, document intensive and involve sophisticated expert evidence. The old advocacy techniques, developed in the 19<sup>th</sup> century, no longer work effectively in these cases. Mr. Olah will show us new and winning techniques to be used in the courtroom of the 21<sup>st</sup> century that will give us, our organizations and/or our clients the winning edge.

*John Olah*

CS 8-2

**Results Based Interviewing  
Continuation**

**wrap up in main room — conference conclusion**

register early and receive a significant discount • mail, fax, email or online

# CONFERENCE AND/OR WORKSHOP REGISTRATION FORM

Surname: \_\_\_\_\_ First Name: \_\_\_\_\_  
(Please print)  
Name to appear on badge: \_\_\_\_\_ Designations: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Business Address: \_\_\_\_\_  
City: \_\_\_\_\_ Province/Territory: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
Job Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_  
email: \_\_\_\_\_

- ☐ **Membership** Please send me details regarding membership in the Association of Certified Forensic Investigators of Canada.  
☐ **Monday Reception (4:30 pm - 6:00 pm)** Please tick the box if you will be attending the Monday reception.

## Workshop and Concurrent Session Selection

SUNDAY, May 27	MONDAY, May 28	TIMES	TUESDAY, May 29
<input type="checkbox"/> WS 1-1	<input type="checkbox"/> CS 1-1	9:00 - 10:15	<input type="checkbox"/> CS 5-1
	<input type="checkbox"/> CS 1-2	9:00 - 10:15	<input type="checkbox"/> CS 5-2
	<input type="checkbox"/> CS 2-1	10:45 - 12:00	<input type="checkbox"/> CS 6-1
	<input type="checkbox"/> CS 2-2	10:45 - 12:00	<input type="checkbox"/> CS 6-2
	<input type="checkbox"/> CS 3-1	1:00 - 2:45	<input type="checkbox"/> CS 7-1
	<input type="checkbox"/> CS 3-2	1:00 - 2:45	<input type="checkbox"/> CS 7-2
	<input type="checkbox"/> CS 4-1	3:15 - 4:15	<input type="checkbox"/> CS 8-1
	<input type="checkbox"/> CS 4-2	3:15 - 4:15	<input type="checkbox"/> CS 8-2

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

CONFERENCE FEE	Members	Non-Members	No. of Attendees	Amount
Before May 3, 2001	\$695	\$795	_____	_____
After May 3, 2001	\$895	\$995	_____	_____
			<b>Sub-total</b>	_____

WORKSHOP FEE	Members	Non-Members		
	\$275	\$325	_____	_____
			<b>Sub-total</b>	_____

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

Workshop Fee includes refreshments and all workshop materials.  
Conference Fee includes continental breakfast, refreshments, luncheon and all conference materials.

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

**HOTEL** Toronto Marriott Eaton Centre 525 Bay Street, Toronto, Ontario, M5G 2L2  
Telephone: (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** A block of rooms for our conference participants will be held until May 3, 2001. To receive the special discounted nightly room rate of \$199, 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) 597-9211, mentioning that the recipient is an attendee at the Association of Certified Forensic Investigators (ACFI) conference.

**REGISTRATION PROCEDURE** Please call (416) 226-3018 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 at 173 Homewood Avenue, Willowdale, Ontario, M2M 1K4. Conference attendees will receive a confirmation of their 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 May 21, 2001. Cancellations received after May 21, 2001 will be billed at the full rate. Substitution will be accepted up to and including the date of the conference.

**Sunday, May 27, 2001**

## FRAUD INVESTIGATIVE STRATEGIES & PRACTICES FOR INTERNAL AUDITORS

### OPTIONAL HALF-DAY Pre-Conference Workshop

Courtenay M. Thompson - Instructor

In today's changing business environment fraud represents one of the greatest challenges for auditors and their organizations. Auditors need to be armed with best practices to meet these challenges effectively and efficiently. In this workshop Mr. Thompson will describe obstacles and barriers and practical ways to overcome them. He will share strategies and practical proven approaches and techniques to avoid pitfalls and ensure success.

This session will include case examples, how to use computer techniques to detect fraud and step by step approaches for detection and investigation.

Workshop attendees will share concerns and problems as well as best practices. Join us for practical strategies and techniques designed to create an environment for effective investigations. Meet, network and learn with your peers.

## Time

**12:00 pm**

**registration**

**1:00 pm**

WS 1-1

### Fraud - Defining the Internal Auditor's Role and Responsibility

- Historical Perspective on the Role of the Auditor
- Mobilizing Management
- Understanding & Avoiding Perils & Pitfalls
- The Role of Fraud Policy
- Fraud - Opportunities & Challenges
- Canada - Special Integrity Issues & Practices

**2:45 pm**

**coffee**

**3:15 pm**

### So You Want to Detect Fraud - Strategies & Practices

- Why Auditors Don't Detect Fraud
- Building Fraud Detection Into Routine Audits
- Understanding Your Greatest Fraud Exposures
- Monitoring for Fraud Using Computer Techniques

### Investigative Strategies & Practices For Internal Auditors

- Understanding Your Role in Complete Investigations
- How to Prove Allegations
- Investigative Techniques for Auditors
- What to Do Now - A Case Study

**5:00 pm**

**conclusion**

# who should attend

## ACFI BOARD OF DIRECTORS

**Peter Alexander** — Currently a consultant, Peter has over 23 years within the internal audit environment and was the audit manager for the Management Board Secretariat. His focus was on fraud investigations.

**Stu Douglas** — Stu is the National Partner of Deloitte & Touche responsible for the Canadian firm's and Toronto Office Litigation Support Practice. His areas of specialization include financial investigations.

**Ken Froese** — A partner of the Toronto Forensic & Investigative Practice of Grant Thornton, Ken has provided expert testimony in various courts. He has extensive knowledge of fraud-related issues.

**Glen Harloff** — Glen was a member of the RCMP and is currently a vice-president of PricewaterhouseCoopers in the Dispute Analysis - Forensic Investigations Group of the Toronto Office where his focus is financial investigations.

**Don Holmes** — With over 25 years of experience, Don is one of the Grandfathers of the forensic & investigative accounting discipline. He has personally investigated and resolved over 450 fraud-related cases.

**Alan M. Langley** — With over 25 years in the audit environment, Alan has performed audits and investigations in Canada, the United States and England and currently provides fraud-related services to public and private sectors.

## CONFERENCE COMMITTEE

**Brenda Blackstock, Cheryl Stewart, Nina Watson, Kathryn Golchuck and Nancy Warden**

## EXECUTIVE AND ADMINISTRATIVE

<b>Nina Watson</b>	Treasurer
<b>Barbara Anderson</b>	Administration
<b>Sylvia Meldazy</b>	Administration

- Accountants
- Forensic & Investigative Accountants
- Fraud Examiners
- Human Resources Specialists
- Information Technology Professionals
- Internal Auditors
- Law Enforcement
- Lawyers
- Loss Prevention and Security Professionals
- Private Investigators
- Risk Managers

and other individuals who need to keep pace with changing fraud-related issues

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 our numbers below or see our website, [www.acfi.ca](http://www.acfi.ca)



THE ASSOCIATION  
OF CERTIFIED  
FORENSIC INVESTIGATORS  
OF CANADA

173 Homewood Avenue  
Willowdale, Ontario M2M 1K4

Tel. 416-226-3018  
Toll-free 1-877-552-5585  
Fax 416-222-1041  
e-mail [acfi@homewoodave.com](mailto:acfi@homewoodave.com)  
[www.acfi.ca](http://www.acfi.ca)

*Plan to attend the  
Monday Evening Reception  
4:30 p.m. to 6:00 p.m.*

Fraud costs  
continue to mount.  
Organizations, clients,  
practitioners and others  
continue to be hard-  
pressed to keep pace.  
Investigations continue to  
be mishandled and current  
proactive initiatives are  
often found to be  
ineffectual.

This is  
training  
you can't  
afford to  
miss.

Laden with  
case studies.  
Designed for  
the more  
seasoned  
investigator.

Some of Canada's  
more notable  
professionals address  
burning legal issues  
specifically dealing  
with

**investigative and  
reporting issues  
technology and  
techniques designed  
to improve and  
enhance  
your skill set  
proactive initiatives  
based on real-world  
proven approaches.**

[www.acfi.ca](http://www.acfi.ca)