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ACFI

ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

FRAUD 9TH ANNUAL CONFERENCE

MAY 7-8, 2007 Toronto Marriott Eaton Centre Hotel

 *Designed by Canadians
for Canadians*

Sponsored, in part, by:

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JONES** | LLP

 **Canadian Health Care
Anti-Fraud Association**
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CLEARVIEW
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LECG

CHOOSING THE RIGHT PATH

SPOTLIGHT

- 36 CANADIAN SPEAKERS
- OPPORTUNITY TO JOIN YOUR COLLEAGUES FROM ACROSS CANADA
- HANDS ON CASE STUDIES
- EARLY BIRD DISCOUNTS
- BEST PRACTICES

**CHOICE OF 3 tracks
& CHOICE OF SESSIONS**

KEYNOTE ADDRESSES:

- JUSTICE DENISE BELLAMY OF THE MFP INQUIRY
- PETER VUKANOVICH, PRESIDENT OF GENWORTH FINANCIAL CANADA

CONCLUDING GENERAL SESSION WILL SHARE "SECRETS OF SUCCESS"

- JOHN KEEFE OF GOODMAN'S LLP & ROBERT (BOB) MACDONALD OF NAVIGANT CONSULTING INC.

+ Take this opportunity to attend the
OPTIONAL 1/2 DAY PRE-CONFERENCE WORKSHOP

*new &
improved*

interviewing & interrogation

May 6, 2007



7:30 am

registration & continental breakfast

8:30 am

GS.1

introduction & updates

KEYNOTE PRESENTATION

The Honourable Madam Justice Denise E. Bellamy

9:30 am

refreshment break

TRACK 1

TRACK 2

TRACK 3

9:50 am

CS.1.1-1.5

CRADLE TO GRAVE

The lifecycle of an investigation rarely follows a smooth linear path but is more like a high-speed roller coaster. In order to successfully negotiate the sharp turns, the investigator always needs to remain focused on following investigation fundamentals and tactfully address client pressures to avoid the perils of tunnel vision. Using a complex case study, a team of experienced investigators will demonstrate, from the initial notification of a suspected fraud occurrence, the application of investigative principles to successfully resolve a case. Opportunities will be provided for participants to chart their own investigative course and compare their results to the actual case.

This session is designed for investigators interested in developing their skills and will allow them to address more complex cases. It will also provide opportunities for more seasoned investigators to compare their approaches and techniques with another experienced investigation team.

**Allen Tait, CA & Dan Beckman, CFI
- Ontario Internal Audit**

CS.2.1

**STANDARDS
A Tool or A Weapon**

What is the difference between a "professional" organization that has standards and one that does not? It has been said that one may not call a profession a "profession" without that organization having standards which establish the basis for the evaluation of their members. Last year the Canadian Institute of Chartered Accountants' Alliance for Excellence in Investigative and Forensic Accounting and the Association of Certified Forensic Investigators issued standards for their members ...attend this session and find out why.

**Ken Froese, CA•IFA - LECG Canada Ltd
Ivor Gottschalk, CA•IFA
- Gottschalk Forensic Accounting & Valuations Inc.**

CS.2.2

**VACCINATE YOUR FIRM
AGAINST FRAUD**

Do you believe it is possible to prevent fraud in your organization? While that vaccine is still some years away, Mr. Rostant will share with you ways that you can significantly reduce the risk of fraud in your organization.

Derek Rostant, CA•IFA - KPMG Forensic Inc.

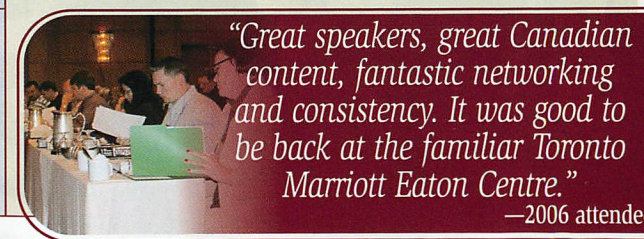
CS.3.1-3.2

FLAMBÉED FINANCIALS

Cooking the books takes on a new meaning during this session, which deals primarily with the subject of arson for profit. Utilizing two cases to illustrate key points, our speakers will introduce us to the basics of arson from an investigating and accounting perspective. Derek and Pat will also discuss several tools and techniques that can help create palatable information from the ashes of a disaster.

**Derek Malcolm, CA•IFA - Grant Thornton LLP
&
Pat McParland, CMA - NP McParland Inc.**

10:55 am



*"Great speakers, great Canadian content, fantastic networking and consistency. It was good to be back at the familiar Toronto Marriott Eaton Centre."
-2006 attendee*

12:00 pm

lunch

1:05 pm

CS.1.1-1.5 continues

**CRADLE TO GRAVE
continued...**

Due to this unique learning opportunity the numbers of registrants will be limited to ensure that attendees get the full benefit of this session.

CS.2.3-2.4

FRAUD MOST FOUL

In today's age there are cases of fraud which are simplistic in nature and others consisting of twists and turns guaranteed to deter all but the faint of heart. This session, built around a recent case, included a number of schemes including pay-offs, theft and front-end fraud and required the team of skilled investigators to think outside the box. During the course of the investigations the team, consisting in the main of criminal counsel, labour lawyer, civil counsel and computer forensics, took various steps to prevent wrongful dismissal claims and mitigate damages. Details will also be included of how the interviewing tool "visual deceit analysis" aided the team.

Both seasoned investigators and those with less experience will find this presentation a unique learning opportunity.

**Norm Groot, LL.B. & Andrew McKay, LL.B.
- Warren McKay & Groot
Ian Johnstone, LL.B. - Matthews Dinsdale LLP
Jason Conley, CPP - Digital Forensics Canada Inc.
Alan & Kaaryn Gough - Integra View Inc.**

CS.3.3

**RISK BASED ANALYSIS
A Pro-Active Approach**

In a corporate environment where greater emphasis is placed on the ongoing prevention and detection of fraud, it is little surprise that pro-active anti-fraud programs and controls remain a corporate governance priority. All levels of management, as well as audit committee members and independent directors, are looking to experts in the areas of investigative and forensic accounting to help them navigate through this complex and evolving landscape. This issue is often compounded by the differences in business culture and attitudes prevalent in today's globally diverse business place. Zain will discuss some of the areas that investigative accountants can advise clients by using the experiences and knowledge gained through fraud investigations, with a particular emphasis on fraud risks in the rapidly expanding area of emerging markets.

Zain Raheel, CA - Ernst & Young LLP

2:10 pm

CS.3.4

**FRAUD & COMPUTER USE
Digital Integrity in Relation to Fraud**

This session requires us to think outside the box and will challenge us. In a world where the use of computers and Internet access have provided a window into your businesses and homes, who is



...trying to access that window and why? A very un-technical look at who makes the money, the methodologies engaged and the complications of investigating crimes that are technically instigated and have no borders. Mr. O'Carroll will discuss how this impacts our efforts with law enforcement to liaise and complete enquiries where victims and large losses have been identified. He will also address the meaning of terminology such as spamming, phishing, botnet (fraud, identity theft and extortion) and spyware.

Tom O'Carroll – Microsoft Canada

3:10 pm

refreshment break

3:30 pm

CS.1.1-1.5 continues

**CRADLE TO GRAVE
continued...**

CS.2.5

Mind the Gaps!

It's easier to perpetrate fraud, thanks to technological advances. Insurance buyers and advisors should know the current issues and trends that could result in losses. Have insurers anticipated the areas that are of concern to you? Beware of smoke and mirrors. Calculated ambiguity in your policy or a strategy to limit exposure should concern you.

Our panel of specialists: an insurance underwriter, a Fraud adjuster, and a lawyer who specializes in handling fraud cases. Their cumulative knowledge and experience will assist you in understanding the perils.

Judith Mitchell, FCIP & Andrew Kautz, CFE – The Guarantee Company of North America & Reid Lester, LL.B. – Borden Ladner Gervais

CS.3.5

**INVESTIGATING WHISTLEBLOWER
& RETRIBUTION COMPLAINTS**

What are the underlying investigative principles? Which investigative processes and tools do you need to investigate these cases objectively and thoroughly? How do you deal with concerns about confidentiality, allegations of retaliation or threats of reprisal? What do you do at the end of an investigation? This presentation is geared toward administrative and oversight investigations, based on the presenters' experience at the Special Investigations Unit, the Crown Attorney's office, the Military Ombudsman's office and the office of the Ombudsman of Ontario.

**Gareth Jones &
Barbara Finlay, LL.B. – Ombudsman Ontario**

*"I have been to many fraud conferences during the past few years and this tops them all — thank you."
—2006 attendee*

4:30 pm



RECEPTION

Network with other attendees and faculty from across Canada.

*Don't Miss The Monday
Evening Reception*

6:00 pm

Annual General Meeting for CFIs



TUESDAY MAY 8, 2007

7:30 am

breakfast

8:30 am

GS.2

introduction & updates

**BUSINESS
A Response to Fraud**

Peter Vukanovich, CA – President, Genworth Financial Canada

9:30 am

refreshment break

TRACK 1

TRACK 2

TRACK 3

9:50 am

CS.1.6

**FRAUDS, CONS, SHAMS & SCAMS
The Past, The Present & the Future**

What is Canada's history with regard to white collar crime? How has the punishment changed over the years? What are the latest frauds to hit Canadian businesses, organizations and governments from both organized criminals and those not so organized? How effective are we in dealing with such frauds? Is Canada really a haven for organized crime? Bob will address these questions and discuss, based on past and present experience, what our future holds.

**Bob Anderson, CFI
– RJA Consulting & Investigation**

CS.2.6

DEAL OR NO DEAL

Having a civil action and criminal action proceed at virtually the same time presents victims of fraud with certain choices. The intricacies of this situation and the resulting effect on potential recovery from the defaulter will be discussed during this presentation. Ms. Ward will also address issues dealing with Civil Judgments in fraud and factors considered in awarding judgments. She will also discuss factors considered in criminal fraud sentencing and in issuing restitution orders.


Maureen Ward, LL.B. – Bennett Jones LLP

CS.3.6-3.7

**ELABORATE PROCUREMENT
FRAUD SCHEMES**

Corrupt practices in the procurement and contracting of goods and services refers to the offering, giving, receiving or soliciting of anything of value (i.e. bribes and kickbacks) in order to influence the actions of a public official or a business decision in the procurement process or in contract execution. It may also result from a person in a position to influence the procurement process having a conflict of interest. Through the use of real cases, this session will explore bribery, illegal gratuities, conflicts of interest, breach of fiduciary duty, economic extortion, methods of making and concealing illegal payments and detection of these corruption schemes.

Peter Dent, CA•IFA

10:55am	<p>EXECUTIVE LIABILITY AND THE LAW CS.1.7</p> <p>Are you considered an executive? Do you work with and/or advise executives? During his session, David will provide us with an entirely new perspective on a topic that is of significance and relevance in the world of employment, corporate and commercial law. His presentation will include personal liability from corporate contracts, personal liability from poaching competitor's trade secrets, as well as other governmentally legislated liabilities and the personal risks associated with pending corporate insolvency.</p> <p>David Debenham, LL.M. – Lang Michener LLP</p>	<p>MORTGAGE FRAUD CS.2.7</p> <p>Mortgage fraud is a crime-wave which is currently sweeping the country. It is affecting Canadian businesses, government and individuals such as you and I. During this presentation, Bob Aaron, an extremely well known real estate lawyer, will tell us exactly how. He will introduce us to new terms such as "A Straw Buyer", "An Oklahoma Flip" and, time permitting, he will introduce us to the perpetrators. His presentation will also address the red flags of mortgage fraud and how identity theft ties into mortgage fraud.</p> <p>Bob Aaron, LL.B. – Aaron & Aaron</p>	<p>Ryna Feriatte, CA Joelle Gott, CA Deloitte</p>  <p><i>"Highly informative with a wide variety of topics — well done."</i> —2006 attendee</p>
12:00pm	lunch		
1:05 pm	<p>THE EVOLUTION OF PIPEDA Enforcement Stories CS.1.8</p> <p>PIPEDA, moving from its educational phase to its enforcement phase, has produced some interesting results. Norm Groot, well known for his entertaining and educational presentations, is currently handling complaint and enforcement matters on behalf of members of several well known investigative associations. Norm will report on leading cases involving the use of the Investigative Body designation for bank security and insurance investigators and advise on what procedures to follow when conducting your own investigations and when retaining contract investigators. By attending this session you may well avoid the perils and pitfalls PIPEDA and the new privacy case law has created.</p> <p>Norm Groot, LL.B. – Warren McKay & Groot</p>	<p>A MICROSCOPIC LOOK AT YOUR FORENSIC & INVESTIGATIVE REPORTS CS.2.8</p> <p>When we are required to issue a report related to fraud, it is always a challenge to draft with the needs of lawyers and courts in mind. In fact, it is not always easy to determine what courts expect to see. During this presentation Mr. Prehogan will address how we should structure a report; discuss the basic contents of a report; speak about accuracy, persuasion, balance and other issues to keep in mind while preparing a report; address the use of exhibits, charts and computer technology to present our findings; talk about oral reports and update recent case law in relation to forensic reports.</p> <p>Ken Prehogan, LL.B. – WeirFoulds LLP</p>	<p>MANAGING THE MEDIA CS.3.8</p> <p>The ominous clouds of a media storm are beginning to circle at your door. What steps should you take? What approaches to managing an inquisitive reporter's questions ought you to put into place? What do you do when you are a subject of a surprise visit by a T.V. crew and a hostile reporter? What steps can you take to ensure that the reports that you write and the information that you circulate does not result in you being on the receiving end of a defamation suit? Peter will provide some basic principles that will assist you in managing the media.</p> <p>Peter Jacobsen LL.B. – Bersenas, Jacobsen, Chouest, Thomson, Blackburn LLP</p>
2:10 pm	<p>WHISTLEBLOWER Valued Asset or Liability (The Choice is Yours) CS.1.9</p> <p>In boardrooms around the globe the term 'whistleblower' can cause tremendous anxiety and angst. However, in a growing number of organizations the whistleblower is seen as a valued asset and source of vital information. Developing a culture supportive of open and honest communication can make the difference. In this presentation we will examine the different ways in which organizations perceive and treat whistleblowers. We will look at the important role of engaging employees within the context of whistleblowing, and discuss how to develop an effective reporting process that will enable your organization to transform a potential liability into a valued asset.</p> <p>Phil Enright – ClearView Strategic Partners Inc.</p>	<p>RESUMÉ FRAUD CS.2.9</p> <p>Ever wonder what those degrees and accounting/business-related designatory letters mean? Who grants them? Where would you look up a particular professional body in a business discipline? Where would you start in order to verify suspicious business qualifications on résumés? Answers to these questions and others relating to résumé frauds will be covered by Lal Balkaran, with plenty of amusing but serious real-life cases and anecdotes. In today's fast-paced environment, people are embellishing their résumés with bogus titles, experience, degrees, designations, and designatory letters they do not hold. Why do they do it? Because no-one is checking. Come and hear an authority advise you on how you can spot such false information and how you can validate titles, degrees, designations, and designatory letters.</p> <p>Lal Balkaran, CGA – KPMG</p>	<p>MONEY LAUNDERING Is YOUR House In Order? CS.3.9</p> <p>Money laundering has been bandied about the newspapers and other media for the past few years and to most of us it conjures up visions of drug lords, terrorists and other unsavoury characters, which we would never deal with or do we? What are suspicious transactions? Who is affected? How can we get caught up in the anti-money laundering frenzy? Mr. Wasserman will also provide us with an overview of the Anti-Money Laundering Legislation, its current state, what the future holds and other issues of which you need to be aware.</p> <p>Howard M. Wasserman, CA•CIRP – Wasserman Forensic Investigative Services Inc.</p>
3:10 pm	refreshment break		
3:30 pm	<p>SECRETS OF SUCCESS GS.3</p> <p>John Keefe, a senior litigator at Goodmans, and Bob Macdonald of Navigant Consulting have, over the last 30 years, been successfully involved in hundreds of investigations for governments, regulators, corporations and individuals. Pulled from their treasure chests of cases, they will share the "secrets" learned from real case experiences on how to determine the appropriate scope of an investigation; gather evidence; analyze evidence; interview witnesses; prepare for court and testify as an expert witness.</p> <p>Robert M. Macdonald, CA•IFA – Navigant Consulting Inc. John Keefe, LL.B. – Goodmans LLP</p>		
4:30 pm	close of conference		

If you are unable to attend, please share this brochure with someone you know who might benefit from this year's ACFI Fraud Conference.

OPTIONAL
PRE-CONFERENCE

1/2 Day Workshop

Led by

Ray Haywood, CFE
(ex-RCMP)

PricewaterhouseCoopers LLP

SUNDAY
MAY 6, 2007

Toronto Marriott
Eaton Centre Hotel

12:00 pm - 5:00 pm

Attendees of this intensive half-day workshop will receive a certificate signifying their participation.

Interviewing & Interrogation

To meet the challenges fraud presents today, investigators must be able to effectively and efficiently resolve related and sometimes sensitive issues in a timely fashion. Interviewing is one of the most widely used techniques. But getting results is not that simple.

This workshop is designed to increase your abilities by providing you with the skills and knowledge to conduct effective interviews including preparing for an interview, identifying verbal and non-verbal behaviours, establishing effective interviewing strategies and an awareness of the current legal environment as it relates to interviews.

Who should attend?

This specialized and timely workshop has been designed to teach basic, comprehensive and professional interviewing and interrogation techniques to both seasoned and non-seasoned investigators, such as:

- Those charged with the responsibility for investigating fraud within government and/or companies
- Human resources personnel

*Interactive session
& up-to-date
information*

Learn the Latest Techniques.

- Planning & Preparation
- Legal Considerations
- Behaviour Observation and Analysis
- Questioning Styles
- Mechanics of Statements
- The baiting technique
- Presenting an alternative question
- What makes an interviewer good and what makes him or her great?

Update Your Skills.

Witness a demonstration of cognitive methods during a mock interview.

A variety of cases will be discussed and a mock interview illustrates the various topics being presented.

CONFERENCE & WORKSHOP REGISTRATION

register here or online • www.acfi.ca

1. Information

(Please print)
Surname: _____ First Name: _____ Name to appear on badge: _____
Organization: _____ Address: Res. Bus. _____
Job Title: _____ City: _____ Province/Territory: _____ Postal Code: _____
 I plan to attend the 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.
Telephone: _____ Fax: _____
Email: _____

Please advise us in advance of any dietary restrictions or other special needs:

2. Registration Fees

	Members	Non-Members	No. of Attendees	Amount
CONFERENCE FEE				
Until April 14, 2007	\$795	\$895	_____	_____
After April 14, 2007	\$895	\$995	_____	_____
			Sub-total	_____
WORKSHOP FEE				
Until April 14, 2007	\$295	\$355	_____	_____
After April 14, 2007	\$335	\$395	_____	_____
			Sub-total	_____
GST #: 87970 8428 RT0001			G.S.T. (7%)	_____
GST Exemption #: _____			TOTAL	_____

3. Session Selection

WORKSHOP SUNDAY, May 6 12:00-5:00 WS.1.1

CONCURRENT SESSION SELECTION

TIMES	MONDAY, May 7			TUESDAY, May 8		
	TRACK 1	TRACK 2	TRACK 3	TRACK 1	TRACK 2	TRACK 3
8:30-9:30	<input checked="" type="checkbox"/> GS.1: <i>The Many Faces Of Fraud</i>			<input checked="" type="checkbox"/> GS.2: <i>Business, A Response to Fraud</i>		
9:50	<input type="checkbox"/> CS.1.1	<input type="checkbox"/> CS.2.1	<input type="checkbox"/> CS.3.1	<input type="checkbox"/> CS.1.6	<input type="checkbox"/> CS.2.6	<input type="checkbox"/> CS.3.6
10:55	<input type="checkbox"/> CS.1.2	<input type="checkbox"/> CS.2.2	<input type="checkbox"/> CS.3.2	<input type="checkbox"/> CS.1.7	<input type="checkbox"/> CS.2.7	<input type="checkbox"/> CS.3.7
1:05	<input type="checkbox"/> CS.1.3	<input type="checkbox"/> CS.2.3	<input type="checkbox"/> CS.3.3	<input type="checkbox"/> CS.1.8	<input type="checkbox"/> CS.2.8	<input type="checkbox"/> CS.3.8
2:10	<input type="checkbox"/> CS.1.4	<input type="checkbox"/> CS.2.4	<input type="checkbox"/> CS.3.4	<input type="checkbox"/> CS.1.9	<input type="checkbox"/> CS.2.9	<input type="checkbox"/> CS.3.9
3:30	<input type="checkbox"/> CS.1.5	<input type="checkbox"/> CS.2.5	<input type="checkbox"/> CS.3.5	<input checked="" type="checkbox"/> GS.3: <i>Secrets Of Success</i>		
4:30-6:00	Reception			Close of conference		

For additional attendees, please copy this form or use a separate paper.
Workshop Fee includes light luncheon, mid-afternoon refreshments and all workshop materials. **Conference Fee** includes continental breakfasts, refreshments, lunches and all conference materials.
 *Sessions filled on a first come-first served basis. Complete this form with your preferences. Room capacities strictly limited and sessions must be pre-registered.

4. Procedures

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, 2007. Cancellations received after April 28 will be billed in full. Substitution will be accepted up to the start of the conference.

HOTEL Toronto Marriott Eaton Centre, 525 Bay St. Toronto, ON M5G 2L2
 Tel.: 416-597-9200 Toll Free: 800-905-0667 Fax: 416-597-9211
★★★★ Located in the heart of downtown Toronto, adjacent to famous shops and restaurants of the Eaton Centre shopping complex. The Theatre District is a short walk, as is waterfront, the 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 and quote code "ACFO" to receive the special rate of \$199/night (plus applicable taxes). Please contact the hotel directly.
VIA Rail 10% OFF BEST AVAILABLE FARE: Comfort/Via-1 or Sleeper Class. Reference confirmation #11016 to Toronto and return, max. 2 passengers. VALID: May 4th to May 10th, 2007. Some restrictions apply. Contact 1-800-361-8010.

WHY YOU SHOULD ATTEND

Fraud costs in Canada 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 year's ACFI Fraud Conference, designed for the seasoned investigator as well as those who may not encounter fraud-related issues on a daily basis, will:

answer questions
convey best practices
stimulate discussions & exchange of ideas

Learn from our guest faculty as well as other registrants.

**Don't miss
MONDAY'S RECEPTION**
(4:30 - 6:00 pm)
NETWORK with other
attendees & faculty from
across Canada.

WHO SHOULD ATTEND

Accountants • Forensic & Investigative Accountants • Fraud Examiners • Human Resource Specialists • Information Technology Professionals • Internal Auditors • Law Enforcement • Lawyers • Loss Prevention and Security Professionals • Private Investigators • Risk Managers • Regulators • and others who need to keep pace with changing fraud related issues.

Training you can't afford to miss!

*"Finally a great
hands-on conference."
—2006 attendee*



*"Loved the
practical examples."
—2006 attendee*



REGISTER EARLY & SAVE

Space for both conference and optional workshop is limited.

Advance selection of sessions strongly advised – reserve your place now and receive a significant discount!

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



ACFI
ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA

THE ASSOCIATION OF CERTIFIED FORENSIC INVESTIGATORS OF CANADA
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Tel. 416-226-3018 | Toll-free 1-877-552-5585
E-mail info@acfi.ca

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.

www.acfi.ca