

President’s Message - Kristin Sommer

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SPECIAL POINTS OF INTEREST:

- ◆ The ACFE is offering team pricing for attendees of the 23rd Annual Fraud Conference to be held June 17-22 in Orlando, FL

- ◆ Please see Page 9 for registration form

The last meeting on “Security Concerns Regarding Mobile Devices in the Corporate Environment” presented by Gideon Lenkey was a discussion on the security holes we are seeing in the age of mobile devices. Gideon provided a great overview and showed not only how to help protect your companies but also your own personal data. A special “Thanks” to Matt Orr and Anu Ghai for arranging the speaker and venue for this event.

The 2011-2012 chapter year is rapidly coming to an end. We have a meeting on March 8, 2012 for 2 CPEs entitled “Fraud Triangle: Not Good Enough These Days.” Then in April we will have our all day meeting focusing on forensics and forensic accounting. Our chapter year will come to a close in May when we have our annual end of year meeting and elections at the Iron Pigs Stadium. Please look for more detailed information in our newsletter!

If you are interested in attending the 23rd Annual ACFE Fraud Conference, please look for details in this newsletter for team registration discounts. The national organization is offering discounts based on group registration pricing. You will need to submit the information through our organization to obtain the discounted rate. This conference will be an excellent way to not only earn your necessary CPEs but also to network with colleagues around the globe.

Also, if you are interested in getting more involved with the local organization, please contact me at president.lvacfe@gmail.com. I welcome the opportunity to speak with you and discuss how we can keep improving the chapter.

Thank you for your support of the Lehigh Valley Chapter ACFE!

Best Regards,

Kristin Sommer, CFE

Chapter President 2011-2012

2011-2012 Officers / Board of Governors

Officers	Governors
Kristin Sommer – President	Joe Blisko - John Falk
Anu Ghai – Vice President	Lance Hawk - John Kalafut
Dominic Abruzzese – Treasurer	Tom Marakovits - Kathy Nesfeder
Maria Lindler-Steinke – Secretary	Jim O'Neill - Matt Orr
Jim Mahoney – Training Director	Todd Patterson - Heather Stadalman



Calendar of Events

Date	Event Details
March 8, 2012 7:30 am–10:00 am Breakfast	<p>Topic: Fraud Triangle—Not Good Enough These Days</p> <p>Speaker: Jonathon Marks</p> <p>Location: Hyatt Place Hotel, Bethlehem</p> <p>CPE: 2 Credits</p>
April 26, 2012 7:15 am–4:30 pm All Day Event	<p>Topic: Forensic Accounting, Auditing & Investigations</p> <p>Speakers: Lance Hawk, Jim Zоргorski, and Louis Pichini</p> <p>Location: DeSales University</p> <p>CPE: 8 Credits</p>
May 3, 2012 7:00 pm Start	<p>Annual Chapter Meeting, Elections for 2012-2013</p> <p>Social Event</p> <p>Location: Lehigh Valley Iron Pigs Coca Cola Park Picnic Pavilion</p>

**REGISTER NOW FOR
THE MARCH
MEETING ON THE
FRAUD TRIANGLE**



New Certified Fraud Examiners

Congratulations to **Courtney Stehlin**
who recently earned her CFE designation!

Please notify Maria Lindler-Steinke at secretary.lvacfe@gmail.com if you or a member you know obtains the CFE certification so that we may recognize this accomplishment in the newsletter.

Other Local Chapter Events

Philadelphia Area Chapter – February Breakfast Meeting

Date: Tuesday, February 7 (7:30 am –10:30 am)

Location: Doubletree Hotel (Philadelphia)

Topic: The Dangers of Enabling a Fraudster and What Does It Mean to Me?

Registration: <http://www.philaacfe.com/>

CPE: 2 credits

Cost: \$45

Central PA Chapter– February Meeting (with Refreshments)

Date: Wednesday, February 15 (6:00 pm –7:30 pm)

Location: Camp Hill Giant Community Center (Camp Hill)

Topic: Fighting Fraud Against the Elderly

Registration: <http://www.pacfe.org/>

CPE: 1 credit

Cost: \$20

New Jersey Chapter – February Dinner Meeting

Date: Thursday, February 16

Location: Holiday Inn (Carteret, NJ)

Topic: To be announced

Registration: <http://www.acfenj.com/>

CPE: To be announced

Cost: \$45



March 8, 2012 Meeting - Fraud Triangle - Not Good Enough These Days

Event Agenda / Schedule:

7:30 am – 8:00 am - Registration/Breakfast

8:00 am – 10:00 am - Presentation

2 CPE credits from the ACFE

Location: Hyatt Place Bethlehem Hotel (45 West North Street, Bethlehem)

Topic: Fraud Triangle—Not Good Enough These Days

Topic Abstract: The speaker, Jonathan Marks, conducted research on past frauds and fraudsters, which led to expanding on famed criminologist Donald R. Cressey's fraud elements of pressure, opportunity, and rationalism to include arrogance and competence. Jonathan calls the five elements the Fraud Pentagon™, which has gained international recognition in practice and academia.

Speaker: Jonathan Marks, CPA/CFF, CFE, CITP – Partner, Crowe Horwath

Jonathan Marks is a partner and leader of fraud, ethics, and anti-corruption services at Crowe Horwath LLP in New York. Jonathan advises engagement teams and clients on anti-fraud, fraud, corporate governance, business practices, ethics, risk management, compliance, and internal audit matters. He also works closely with boards and senior management on various issues.

Jonathan regularly teaches and is a well-known and highly regarded speaker. He has published many articles, white papers, and point-of-view papers on accounting, governance, risk management, fraud, and compliance, in many cases before the topics developed into issues of general concern and/or received regulatory attention.

Registration Contact:

Please pre-register with Dominic Abruzzese at treasurerlvacfe@gmail.com or via phone at 484/896-5103. Advance payment can be sent to Dominic (ACFE Treasurer) at 3500 Corporate Parkway, Center Valley, PA 18034. **Payment will be accepted at the door, but pre-registration is required by March 1, 2012. Individuals who register but do not attend are responsible for payment if they do not cancel by March 1.**

Cost:

\$20 members/\$25 non-members/\$15 students/law enforcement/retirees

April 26, 2012 Meeting - Forensic Accounting, Auditing, and Investigations

Event Agenda / Schedule:

7:15 am – 8:00 am - Registration/Breakfast

8:00 am – 4:30 pm - Presentations (Lunch will be served at 12:00 pm)

8 CPE credits from the ACFE

Location: DeSales University (2755 Station Avenue, Center Valley, PA)

Directions to the DeSales University Center -

At the intersection of Route 309 and Route 378, follow Route 378 North to Preston Lane. Make a right on Preston Lane to campus, and turn right on Landis Mill Road. At Station Avenue turn left and left again into the University Center parking lot.

If you are coming 378 South, turn left onto Preston Lane. At the end of Preston Lane, turn right on to Landis Mill Road. At Station Avenue turn left and left again into the University Center parking lot.

Web map available: <http://www.desales.edu/default.aspx?pageid=849> (Click on the map to enlarge it, and look for #48 & #49, the University Center & parking lot)

Topic #1: Hard Drive Forensics—Finding Hidden Data

Topic Abstract: This session will include a discussion of computer forensics including assumptions and scope, definitions, what to do if memory is an issue or the PC was acquired “live,” commercial software tools used, effectively searching both indexed and live data, filters, deleted v. wiped data, ways to hide data, easily locating pornography, hiding metrics, other places to find hidden data, and anti-forensics.

Speaker: Lance Hawk—Global Asset Protection, Air Products and Chemicals, Inc. and Lehigh Valley ACFE Governor

Lance works in Air Products’ Global Asset Protection group as Lead Specialist of Computer Crime Investigations and Forensics. He is responsible for global computer-related crime investigations and related computer forensic analysis. His other responsibilities include computer evidence handling and response, intrusion detection and response, cyber risk mitigation and response, and security compliance consulting and review.

Lance also serves as owner and principal of Lance Hawk Electronic Investigations, in which he performs computer forensics investigations and reviews on a part-time basis.

He has investigated and consulted on more than a thousand cases of "black hat" computer hacking attacks and other advanced technology crimes including intellectual property theft, cyber extortion, cyber stalking, denial of service attacks, internet tracking and tracing, online predators, web defacements and threats, industrial espionage, competitive intelligence disclosures and SOX and HIPAA compliance violations.

Lance serves as a consultant and trainer in the areas of computer security and computer forensics to government and industry, including the FBI. He has served as an expert witness in Federal and District courts. Lance holds a number of certifications including CFE, CGEIT, CISA, CISM, and CRISC. He is also a published writer.

Topic #2: The Business of Retrieving Digital Data

Topic Abstract: Digital evidence consisting of files and artifacts requires specialized methods to locate and preserve them so they can be presented in legal proceedings. When properly introduced it is often indisputable and conclusive. If not properly done, even the most convincing evidence may be excluded. This evidence is not limited to computers but also includes digital cameras, GPS, cell phones, gaming systems, and removable media. Also, digital information can be stored, located, and recovered from the Internet.

April 26, 2012 Meeting (continued)

This session will provide an overview of how computers and other devices store information, artifacts and files as well as the methods used to conduct exams, recover information, and how to present it in legal proceedings. Computers contain an extremely large amount of information and it's inherent upon an examiner to be able to identify and locate the pertinent information related to the specific investigation. These techniques will be discussed and explained. This session's goal is to provide investigators with an understanding as to how files and artifacts are created and stored on digital media, along with how they can be retrieved and used in legal proceedings.

Speaker: Jim Zogorski—Founder of Digital Forensics Consultants

Jim founded Digital Forensics Consultants, which specializes in electronic discovery, computer forensics, Internet investigations, and electronic surveillance counter measures. He worked in law enforcement for over 30 years, including serving as a Military Police Officer in the Marine Corp, a municipal police officer in the Philadelphia suburbs, and as a Special Agent with the United States Customs Service/Department of Homeland Security.

As a Forensics Agent, Jim conducted thousands of examinations of digital devices, presenting his findings in both Federal and State courts. He examined devices with several operating systems including Linux, Windows, and Macintosh systems. Jim has also conducted exams of digital cameras, gaming systems, PDAs, MP3 players, and cellular phones.

In addition, Jim supervised the first Cyber Investigative Group in the Department of Homeland Security at the Philadelphia Office of Investigation. This group handled digital forensics and digital and internet investigations.

Topic #3: To be announced

Topic Abstract: To be announced

Speaker: Louis Pichini—Deloitte Financial Advisory Services LLP

Louis is the leader of Deloitte's Philadelphia office and has over 35 years of experience investigating complex crimes in both the private and public sectors. He specializes in forensic investigations and has testified in Federal court as an expert witness in the areas of financial fraud and forensic investigations.

Louis previously served as the Chief of the Criminal Division for the United States Attorney's office in Philadelphia. He also served as the Assistant Attorney-in-Charge of the Organized Crime Division and was an adjunct professor in Trial Advocacy at the Temple University School of Law.

Louis is a graduate of the University of Pennsylvania, the Wharton School of Finance and Commerce, and the Villanova University School of Law.

Registration Contact:

Please pre-register with Dominic Abruzzese at treasurerlvacfe@gmail.com or via phone at 484/896-5103. Advance payment can be sent to Dominic (ACFE Treasurer) at 3500 Corporate Parkway, Center Valley, PA 18034. **Payment will be accepted at the door, but pre-registration is required by April 19, 2012. Individuals who register but do not attend are responsible for payment if they do not cancel by April 19.**

Cost:

\$160 members/\$200 non-members/\$50 students/law enforcement/retirees

Individuals with DeSales student IDs may attend for \$30

DeSales MBA students may attend free of charge

May 3, 2012 Meeting—Social and Elections

Date: Thursday, May 3, 2012

Event Agenda / Schedule:

We plan to distribute tickets to those attending the April meeting. If you are unable to make this meeting, follow-up information will be provided regarding game day pickup time and location.

GAME START TIME - 7:05 PM - Ticket Pickup Time and Location TBD

Location: Coca-Cola Park, Allentown PA

Iron Pigs Website: <http://www.ironpigsbaseball.com/home/>

Registration:

Members (+1 guest) will get first priority for ticket purchases. **Please notify Dominic Abruzzese by March 25 if you are interested in attending this event.**

After March 25, 2012 non-members and any additional guests are welcome to register. Registration will be on a first-come first-served basis until all allotted tickets for the ACFE Lehigh Valley Chapter are taken or registration closes.

REGISTRATION DEADLINE IS APRIL 1, 2012, as we need to provide final head count to the Iron Pigs.

Please register with Dominic Abruzzese at treasurerlvacfe@gmail.com or via phone at 484/896-5103. **Advance payment is REQUIRED** and can be sent to Dominic (ACFE Treasurer) at 3500 Corporate Parkway, Center Valley, PA 18034 (Payment must be received by **April 30, 2012**. If you are unable to make the event for any reason you must notify Dominic Abruzzese no later than April 2, 2012; if you cancel after this time, you will still be responsible for payment.

Cost:

Member price is \$15 for ticket and food only

Non-member price is \$35 for ticket and food only

*Cash Bar

GO HOG WILD!



23rd Annual ACFE Fraud Conference –June 17-22 in Orlando, FL

The ACFE is hosting its 23rd Annual Fraud Conference and Exhibition in Orlando, FL from June 17–22. This is a great opportunity to attend educational sessions, earn CPE credits, and network with other industry professionals.

Keynote speakers include:

- Michael Woodford, MBE—former Olympus Corp. CEO and Whistleblower
- Pamela Meyer, CFE—Best-selling author of *Liespotting: Proven Techniques to Detect Deception*
- Diana B. Henriques—Senior Financial Writer, *The New York Times*
- Mark Whitacre—Convicted Fraudster, his story is the subject of the film *The Informant* starring Matt Damon

The ACFE is offering team discounts for group registrations to the conference as follows:

Team Registration – Full Conference (includes Pre-Conference, Main Conference, and Post-Conference) - June 17-22

	3 or more	5 or more	10 or more
ACFE Member	\$1,195 (USD)	\$1,095	\$995
Non-Member	\$1,395	\$1,295	\$1,195

Team Registration – Main Conference Only—June 18-20

	3 or more	5 or more	10 or more
ACFE Member	\$795 (USD)	\$745	\$695
Non-Member	\$995	\$945	\$895

Please note that these rates are in effect only for group registration through the Lehigh Valley Chapter. If you plan on attending, please use the registration form found on page 9 of this newsletter. Please do not register via the ACFE website.

Registration is due to Maria Lindler-Steinke (secretary.lvacfe@gmail.com or FAX to 813/348-3154) by April 1st. Please note that no payment is due at this time. The ACFE will bill each registrant.

Please see the ACFE website for details on the conference - <http://www.fraudconference.com/>.



23rd Annual ACFE Fraud Conference and Exhibition



ORLANDO, FL | JUNE 17-22, 2012

SECTION 1: ATTENDEE INFORMATION

Name (first, last) Dr. Mr. Mrs. Ms. _____ Email Address _____

Name on Badge (e.g. James or Jim) _____ Phone _____ Fax _____

ACFE Member (Yes No)? If Yes, Member # _____ Other Designations (CPA, etc.) _____ Address: Home Business _____

Company _____

Title _____ City _____ State/Province _____ Zip/Routing/Postal Code _____

Country _____

Please indicate any special needs:
Dietary: Vegetarian Kosher

Physical: Please check here if you require special accommodations to participate and email a description of your needs by May 1, 2012 to events@ACFE.com. After May 1, 2012 we cannot guarantee we can accommodate your request.

SECTION 2: MEMBERSHIP OFFER — Join now and save on registration fees!

Attention Non-Members: Sign up today for a one-year ACFE membership and save on registration fees for the Conference.

Yes, I would like to join the ACFE, please accept my application. When registering for the conference, I will choose member rates.

No, I do not wish to join the ACFE at this time and will pay the non-member conference registration fees.

Membership Dues
 Associate (US/Canada) \$150
 Educator Associate* (US/Canada)..... \$40
 Student Associate** (US/Canada) \$25
 For other country fees, visit ACFE.com.

SECTION 2 TOTAL: \$ _____

Have you ever been convicted of a felony or misdemeanor involving moral turpitude, including convictions expunged ("Moral turpitude" means an offense that calls into question the integrity or judgment of the offender, such as fraud, bribery, corruption, theft, embezzlement, solicitation, etc.)? Yes No If so, please describe (attach written statement if necessary): _____

New Members Only: I certify that the above is true and correct to the best of my knowledge. Falsification of any information on this application is grounds for denial or revocation of membership. If this application is accepted, I agree to abide by the Bylaws and Code of Professional Ethics of the Association of Certified Fraud Examiners. Membership is a privilege and not a right. Qualifications are established by the Board of Regents, whose decisions are final. I consent to the storage of my personal data in ACFE's offices in the United States, in its regional offices, and by its local chapters.

Signature _____ Date _____

SECTION 3: REGISTRATION PACKAGES	Early Registration* by March 30, 2012	Advanced Registration* by May 1, 2012	Standard Registration after May 1, 2012	Government Pricing
<input type="checkbox"/> FULL CONFERENCE PACKAGE (June 17-22) Includes the Main Conference and Pre-Conference: You will have the opportunity to choose from two pre-conference sessions at a later date. Post-Conference: You will have the opportunity to choose from three post-conference sessions at a later date.	ACFE Members: \$1,295 Non-Members: \$1,495	ACFE Members: \$1,395 Non-Members: \$1,595	ACFE Members: \$1,495 Non-Members: \$1,695	ACFE Members: \$1,275 Non-Members: \$1,475
INDIVIDUAL EVENT PACKAGES <input type="checkbox"/> Pre-Conference Only (June 17) You will have the opportunity to choose from two pre-conference sessions at a later date.	N/A	N/A	ACFE Members: \$350 Non-Members: \$450	N/A
<input type="checkbox"/> Main Conference Only (June 18-20)	ACFE Members: \$895 Non-Members: \$1,095	ACFE Members: \$975 Non-Members: \$1,175	ACFE Members: \$1,095 Non-Members: \$1,295	ACFE Members: \$825 Non-Members: \$1,025

Continued on next page ▶

Other Training Opportunities

Rutgers Fraud Seminar (Fifth Annual Event)

Date: Friday, February 17 (8:00 am–4:30 pm)

Location: Rutgers Business School (Newark, NJ)

Topics :

- Ethics
- Benford's Law
- The New Investigative Skills for Fraud Examiners
 - Legal Elements of Commercial Fraud

Registration: <http://www.acfenj.com/>

CPE: 8(including 2 ethics credits)

Cost: \$200

IIA Event

Date: Monday, March 19 (7:30 am–4:30 pm)

Location: Walbert Learning Center (1639 Church Road, Allentown)

Topic: Audit Report Writing

Registration: Contact Bill Lees at William.Lees@Olympus.com

(Registration deadline is March 9th)

CPE: 8

Cost: \$250 members/\$300 non-members/\$50 students and retirees

Lehigh Valley ACFE on LinkedIn

The Lehigh Valley ACFE Chapter has created a group on LinkedIn.

Join the group now to get connected with fellow members!



Instructional DVDs Available

We upgraded some of our training tapes to DVD format. Lehigh Valley ACFE members can borrow these DVDs free of charge for their personal use. The tapes are stored at PPL at 9th and Hamilton, Allentown and are available for pick up Monday through Friday from 8:00 AM to 5:00 PM. Please contact Jim Mahoney, ACFE Training Director, at [jemahoney@pplweb.com](mailto:jmahoney@pplweb.com) or 610-774-6455 to arrange for video use. The following titles are available:

- Beyond the Numbers: Professional Interview Techniques
- Cooking the Books: What Every Accountant Should know about Fraud
- Encyclopedia of Fraud - CD ROM
- Finding the Truth: Effective Techniques for Interview and Communications
- Fundamentals of Computer Fraud
- How to Detect and Prevent Financial statement Fraud
- Introduction to Fraud Examination - Vol. 1
- Introduction to Fraud Examination - Vol. 2
- Introduction to Fraud Examination - Vol. 3
- Introduction to Fraud Examination - Vol. 4
- Introduction to Fraud Examination - Vol. 5
- Investment Swindles and Con Schemes
- Making Crime Pay: How to Locate Hidden Assets
- Other Peoples Money: The Basics of Asset Misappropriation
- The Corporate Con: Internal Fraud and the Auditor
- The Fraud Trial

**DON'T FORGET TO
REGISTER FOR THE
23RD ANNUAL
ACFE FRAUD
CONFERENCE AND
EXHIBITION**

Membership Application and Dues

Group Membership:

A trend has emerged within our chapter membership. Groups of chapter members work for the same organization. To adapt to this growing trend, the LV ACFE is now accepting members as a group. A single discounted fee, based on the size of the group, will be accepted from organizations that wish for multiple people to join. All members of the group are asked to complete the membership application and fill in the group sponsor's name next to the employer name.

A group must include at least one voting member or a Certified Fraud Examiner (CFE). Members of the group that are not members of the national association will not be eligible to vote or hold office. A group member will be eligible to participate in all training events and on all Chapter Committees. Membership in the National Association is optional.

Group of 5 Members	\$100.00
Group of 5–10 Members	\$100.00 plus \$20 per person
Group over 10	\$200.00 plus \$15 per person

Membership benefits include: Discounts on all Chapter sponsored training events as well as select ACFE sponsored training events; earn CPE credits at member rates; networking opportunities.

Association of Certified Fraud Examiners

Lehigh Valley, PA Chapter #103 MEMBERSHIP APPLICATION

The information you provide in this section may be printed in the Chapter Directory.

Name	Nickname	
Professional Certifications		
Job Title		
Employer	Group Sponsor	
Preferred Mailing Address: Office _____	Residence _____	
Street		
City	State	Zip Code +4
Telephone: Office: ()	Fax: ()	
Residence: ()	E-Mail:	

Chapter Member Dues: \$25.00 (MUST BE A CFE or National Member)

A Member is required to be a Certified Fraud Examiner or an Associate Member of the National Association. A Member is eligible to vote and hold office in the Chapter and is eligible to participate on Chapter Committees.

Chapter Affiliate Dues: \$30.00 (NON-CFE DUES)

An Affiliate is not required to be a Certified Fraud Examiner and is not eligible to vote or hold office. An Affiliate is eligible to participate on Chapter Committees. Membership in the National Association is optional.

Group Membership:

A group member is required to be sponsored by a Chapter Member or a Certified Fraud Examiner and is not eligible to vote or hold office. A group member is eligible to participate in all training events and on Chapter Committees. Membership in the National Association is optional.

Student Member/Law Enforcement: \$10.00

This membership is reserved for full time students enrolled in institutions of higher education, as well as federal, state, and local law enforcement employees.

Make checks payable to: *“ACFE, Lehigh Valley Chapter”*

Mail this application form and your check to:

*Dominic Abruzzese
3500 Corporate Parkway
Center Valley, PA 18034*

Annual Dues for the Lehigh Valley Chapter do not include annual dues for the Association of Certified Fraud Examiners.

If you would like additional information about the Association of Certified Fraud Examiners, please call (800)245-3321 or write to: 716 West Avenue, Austin, TX 78701.

For local chapter questions, please call Kristin Sommer, Chapter President, at (610)317-4563

Membership Renewal ___ New Membership Appl. ___ Referred By _____

Signature _____ Date _____