

President's Message

Inside this issue:

Calendar of Events for 2012	2
Ways to Get Involved	3
September and November Events	4-6
Other Local Chapter Events	7

Special points of interest:

- ◆ Free Membership for 2012-2013 Chapter Year (See Page 3)

Happy September! I am looking forward to another exciting year.

The chapter year is underway and the officers and governors have been meeting all summer to create events for the year that align with our chapter survey results. I'd like to thank our officers and governors for their hard work and dedication this summer. We couldn't have a successful chapter year without their efforts!

It's that time of year, so please be sure to renew your membership! This year we are giving back to our membership and hoping to encourage additional participation by offering a year of free membership. The only requirement is that each person fills out a membership application which can be found at the back of the newsletter. As we all know, word of mouth works well, so please encourage your colleagues and other associates to join the membership. Please be sure to get those in to Dominic as soon as possible. Also, we are forming a membership committee and looking for a few volunteers from the chapter to participate. Please look for additional details in the newsletter.

Our year will be kicking off with a co-sponsored event hosted by the Lehigh Valley Institute of Internal Auditors. The event is on September 24, 2012 and features John Hall. Mr. Hall's presentation will focus on Advanced Issues for Internal Auditors and Fraud Examiners. This will be an 8 CPE event. Please see additional details in our newsletter as space is very limited already.

In November we will be hosting our annual meeting on Ethics. This will be another event co-sponsored with the Lehigh Valley Institute of Internal Auditors. We also have a number of other events that are still under construction for the chapter year, so watch for additional details.

I welcome any and all input our members have on improving the chapter. Please don't hesitate to reach out to me directly to discuss your ideas. I can be reached by email at president.lvacfe@gmail.com. Also, this year we will be posting our board meeting dates in the newsletter and welcome the participation from our membership.

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	John Kalafut - Tom Marakovits
Dominic Abruzzese — Treasurer	Megan McLaughlin - 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
September 24, 2012 7:15 am—4:30 pm	Topic: Fraud — Advanced Issues for Internal Auditors and Fraud Examiners Speaker: John Hall Location: DeSales University CPE: 8 Credits
November 11, 2012 Breakfast Meeting	Topic: Ethics and Healthcare Related Issues Speakers: Ed Longazel and Kyle Midkiff Location: Lafayette College CPE: 3 Credits
January 2013	Topic and Speakers to be determined
March 2013	Topic and Speakers to be determined
April 19, 2013	Annual All Day Seminar Topic and Speakers to be determined
May 2013	Annual Chapter Meeting, Elections for 2012-2013 Social Event Location: Lehigh Valley Iron Pigs Coca Cola Park Picnic Pavilion



Register now for the September meeting on **Fraud - Advanced Issues for Internal Auditors and Fraud Examiners**



Free Local Chapter Membership

Please enjoy complimentary membership in the LV ACFE for the 2012-2013 chapter year. To become a member or to renew your membership, simply complete the membership application found on page 8 and forward to our Treasurer, Dominic Abruzzese at treasurerlvacfe@gmail.com or 3500 Corporate Parkway, Center Valley, PA 18034.

Please note that dues for the national organization are collected separately. This offer is for local chapter dues only.



Get Involved with our Local Chapter

Have you been thinking about getting more involved with our local chapter? Would you like to get to know our membership? Do you have suggestions on how to improve our chapter and our chapter events and trainings?

If you answered yes to any of these questions, we have opportunities for you!

- **Attend Board Meetings**—The Officers and Board of Governors have scheduled regular meetings for the upcoming chapter year. All members are invited to attend. Participation is encouraged, however, voting is reserved for Board members. Meetings are scheduled from 9:00 am—12:00 pm on the following dates:

- Thursday, October 11, 2012—T-Mobile USA (1685 Valley Center Parkway, Suite 100, Bethlehem)
- Thursday, January 10, 2013
- Thursday, March 14, 2013
- Thursday, June 13, 2013

Meeting locations will be determined and announced in the newsletter.

This is a great opportunity for members to share ideas on how we may improve the chapter. For those who may be considering serving as officers or board members, this is an excellent opportunity to gain valuable insight as to the roles of the officers and board members.

- **Participate in the new Membership Committee**—Governor Kathy Nesfeder has volunteered to lead this team which will contact new members to welcome them to the organization. If you are interested in serving on this committee, please contact Kathy at KMNesfeder@pplweb.com.



New Certified Fraud Examiners

Please join the Officers and Board of Governors in congratulating new LV ACFE member **Darren Atkinson**, who recently earned his CFE certification. Darren is a Fraud Analyst at T-Mobile USA in Allentown. Congratulations, Darren, and welcome to the LV ACFE!

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.

September 24, 2012 Meeting — Fraud: Advanced Issues for Internal Auditors and Fraud Examiners

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)

CPE: 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 Abstract:

Part 1: Overview, Anti-Fraud Environment, and Prevention

- Overview of fraud issues and answers for managers, auditors, examiners, and law enforcement
- Comprehensive fraud exposure analysis
- Fraud loss tracking
- 10 - 15 reasons controls breakdown
- Best practices in fraud prevention, detection, and fraud response

Part 2: Detection

- How fraud is detected
- 3 step fraud detection
- Detection-based behaviors
- Detection-based testing
- Using the principles of Root Cause Analysis to move from red flags to conclusions
- Example schemes, red flags, symptoms, and indicators
- High impact audit program steps

September 24, 2012 Meeting (continued)

Part 3: Third Party Exposures

- Special challenges in contract/procurement/related party transactions
- Vendor and contractor schemes
- Good questions before approving invoices
- Screening potential suppliers/contractors
- The Lease Case (example of fraud risks in a cost-plus contract)
- Other examples from construction and service contracts
- Communicating a code of conduct for vendors, contractors, and 3rd parties

Part 4: Case Handling

- Handling and documenting fraud cases
- Fraud based interviews
- Review of program best practices

Speaker: Our speaker is John Hall, who has over 30 years of experience as a consultant, speaker, and business owner. John has worked in public accounting, internal auditing, and corporate management positions. He is a member of the American Institute of CPAs and the Institute of Internal Auditors. For more information about John, please see his website: <http://www.hallconsulting.biz/>.

Registration Contact:

Please **pre-register with John Falk** at JohnFalk@lehighcounty.org or via the LC IIA website events page at <http://www.theiia.org/chapters/index.cfm/view.events/cid/144>. Advance payment can be made via PayPal or you may send your check (made payable to the Lehigh Valley IIA) to Gary Gaugler, P.O. Box 31, Easton, PA 18044. Please note that cancellations after September 17th will not be refunded and full payment will be required from all individuals who register but do not attend (however, substitutions are allowed).

Cost:

\$180 LV ACFE/LV IIA members

\$200 Non-members

\$50 Students/Law Enforcement/Retirees

Sponsors:

This event is co-sponsored by the Lehigh Valley ACFE and the Lehigh Valley Institute of Internal Auditors.



November 8, 2012 Meeting: Ethics and Healthcare Related Issues

Event Agenda / Schedule:

8:00 am — 8:30 am - Registration/Breakfast

8:30 am — 12:00 pm - Presentations

CPE: 3 CPE credits from the ACFE (including 2 credits in Ethics)

Location: Lafayette College

Topic Abstract: The session will cover ethics and professional conduct for CFEs and CPAs along with ethics related issues in healthcare. Both Federal Privacy legislation (HIPAA) and state privacy considerations will be addressed. The session will also include a review of:

- Controls and tools for prevention and detection of privacy breaches;
- Privacy risks confronting the CFE and CPA in investigations and audits;
- The impact of the state breach acts on the CFE and CPA; and
- Conflicts of interest.

Speakers: Edward Longazel and Kyle Midkiff

Ed is the Chief Compliance and Privacy Officer at the Drexel University College of Medicine in Philadelphia. Ed, who is certified in Healthcare Compliance and Healthcare Research Compliance, directs auditing, monitoring, education, Federal sanction check operations, and hotline investigation and response activities for the largest private medical school in the U.S. Ed earned his B.A. and ROTC commission into the Army Medical Service Corps at Temple University. He earned a Master of Health Administration from Penn State.

Kyle is a Managing Director at Smart Devine, a forensic accounting firm located in Philadelphia. She specializes in forensic accounting and litigation services. Kyle has testified as an expert witness in cases involving healthcare whistleblower and false claims actions. She has also published various articles on fraud and frequently lectures on fraud prevention and detection. Kyle is a CPA, CFE, and is Certified in Financial Forensics (CFF).

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 November 1, 2012. Individuals who register but do not attend are responsible for payment if they do not cancel by November 1.**

Cost:

To be determined

Sponsors:

This event is jointly sponsored by the Lehigh Valley ACFE and the Lehigh Valley IIA.

Other Local Chapter Events

CENTRAL PENNSYLVANIA CHAPTER

DATE: Wednesday, September 12 (6:00 pm—7:30 pm)

TOPIC: Hot Topics in Labor/Employment Law

LOCATION: Giant Community Center (Camp Hill, PA)

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

CPE: 1 credit

COST: \$20



NEW JERSEY CHAPTER

DATE: Thursday, September 20

TOPIC: To be announced

LOCATION: Holiday Inn (Carteret, NJ)

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

CPE: To be announced

COST: \$45/\$30 students

Philadelphia Chapter

DATE: Tuesday, October 2 (7:30 am —10:30 am)

TOPIC: Four Cases in Fraud Investigations/
Damages

LOCATION: Doubletree Hotel (Philadelphia)

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

CPE: 2 credits



May Social and Elections

Approximately 40 LV ACFE members and guests attended the Annual Social and Elections held at the IronPigs stadium on Thursday, May 3rd.

Pictured is our President, Kristin Sommer, with FeFe, one of the IronPigs' mascots.

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 _____