

Meeting Topics of the Colorado Springs ACFE

August 26, 2009 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm



Investigating the Oklahoma City Bombing Case Jon Hersley, NICB Special Agent

The 1995 Oklahoma City bombing is now known as the worst case of "domestic-based" terrorism in U.S. history. As the investigation began it was not known if the suspects were domestic terrorists, foreign terrorists, disgruntled employees, etc., making suspect identification very challenging. By following the evidence trail, the FBI was able to gather enough information to put together composite sketches of the suspects. The composite sketches, generated from numerous hours of investigative work, lead to Timothy McVeigh being identified as a suspect.

Special Agent Hersley, now with the NICB, was a FBI Case Agent on the Oklahoma City bombing investigation. Please join us for lunch as Special Agent Hersley discusses the Oklahoma City bombing and the investigative techniques used in the case.

Past Meeting Topics

July 22, 2009 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm

Office of the City Auditor, City of Colorado Springs Jeff Litchfield, City Auditor

The City of Colorado Springs is a municipal corporation with an overall budget of more than 2 billion dollars and use more than 8,000 FTE's to provide services to their citizens/customers.

Jeff Litchfield, the City Auditor for the City of Colorado Springs, will provide an overview of the operations of the City of Colorado Springs and how his office performs their audit role. The discussion will include a review of the City Code that governs his operation and how his office complies with the Code.

Jeff has thirty years in municipal government, holding positions such as a pumper in the water production department, staff accountant, IT Auditor, finance director, assistant city manager, government consultant, and city auditor.

June 24, 2009 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm

The Lacy Peterson Case John San Augustin, El Paso County Sheriff's Department

The tragic death of Lacy Peterson got nation-wide attention. For many of us watching from the sidelines, the case seemed open and shut, but for those investigating and prosecuting the case it was extremely challenging due that highly circumstantial nature of most of the evidence.

How should you approach a case that doesn't seem to have hard cold facts, only circumstantial evidence?

John San Agustin, an Inspector for the El Paso County Sheriff's Office, will share his insights on how to approach a case where the primary evidence is only circumstantial.

Even though John graduated college with an Electrical Engineering degree, his interests led him to a career in law enforcement using multimedia and other high-tech methods to develop compelling digital courtroom presentations. Many prosecutors nationwide have called on John to help them prepare for high-stakes cases such as the Columbine re-investigations, Jon Benet Ramsey murder, and the Laci Peterson murder trial.

May 27, 2009 Lunch Meeting – Giuseppe's Restaurant, 11:30–1:00pm

Social Engineering - The Art of Exploiting Human Behavior Presented by David Hendrickson, CISSP

Exploiting human behavior through social engineering is a common technique that attackers use to gain information to commit various types of fraud. Understanding the mindset and techniques of an attacker can help you defend yourself from this type of attack. You may think you would not "fall" for these tricks but a master of social engineering techniques may even fool the most astute individual.

"Hello I'm the new IT guy sent over to fix a communication problem. Here's my ID badge, can you let me in to the data closet so I can fix the problem?" Would you fall for it or would you challenge the intruder? Remember it is one thing to have time to think about the answer but what if it happens live and you don't have time to think?

David Hendrickson is a Certified Information Systems Security Professional (CISSP) with over seven years of Information Security consulting experience. He has performed ethical hacking, physical security, and social engineering engagements for financial institutions and Fortune 500 companies. He also holds several other technology certifications from Microsoft, Cisco, IBM, Qualys, and Checkpoint.

April 22, 2009 Lunch Meeting – Giuseppe's Restaurant, 11:30–1:00pm

Combating Construction Fraud Speaker: Mike Noyes, PE Clifton Gunderson LLP

Join us in an interactive group setting that will enhance your knowledge of construction fraud and its deterrence. Learn the characteristics of the frauster and the fraud schemes found in the construction industry.

For the past 13 years, Mike Noyes has provided consulting services in construction and natural resource matters with particular emphasis and specialized expertise in construction auditing. He has a Bachelor's degree in Civil Engineering and a MBA from Corpus Christi State University, and a JD from South Texas College of Law.

March 25, 2009 Lunch Meeting – Giuseppe's Restaurant, 11:30–1:00pm

How to Catch and Clean a Phish Speaker: Chad Lorenc, Agilent Technologies

Phishing sounds harmless enough, but it is really a fraud tool that is increasingly being used to trick people into unknowingly giving up sensitive personal and financial data. Phishing schemes can ruin customers' finances and damage the company's reputations. Phishing can take many forms, including mimicking (spoofing) email servers and websites, or even phone calls. Is your company at risk? What information does your company have that these Phishermen can exploit? How can you spot a phishing scam? How can you mitigate the risk?

Our speaker, Chad Lorenc, has the answers to all your Phishing questions. He is currently part of the core security team for Agilent Technologies. Mr. Lorenc has security certifications from SANS, Cisco, ISC2, and NSA. Prior to Agilent he was the ISO for financial service company. He has built programs for security, IT audit, and compliance; dealing with PCI, HIPPA, SOX, GLBA, FDA, and ITAR.

February 25, 2009 Lunch Meeting – Giuseppe's Restaurant, 11:30–1:00pm

ACFE Training Video BEYOND THE NUMBERS: Professional Interview Techniques

Interviewing is an integral part of a Fraud Investigator's job. It is not just about asking the right questions, it is also about asking the right questions at the right time.

In the video, Scott Barefoot, CFE, conducts three interviews with real suspects showing you how to handle difficult and sensitive situations. The video will give you practical insights on how you can improve your interview skills.

Key Learning Points:

- * The psychology of the interview process
- * Interview planning
- * Types of interview questions & the right time to use them
 - Introductory questions
 - Informational questions
 - Assessment questions
 - Closing questions
 - Admission seeking questions
- * The legal pitfalls in interviews

January 14, 2009 Lunch Meeting – Giuseppe's Restaurant, 11:30–1:00pm

Insurance Fraud

Speaker: **Jim Gillen, Sr. Special Agent - National Insurance Crime Bureau (NICB)**

Insurance premiums are a cost of doing business. But when insurance rates keep rising due to fraudulent claims, it increases business's operating costs and hinders their competitiveness. That is where the NICB comes in.

The NICB is the nation's leading not-for-profit organization dedicated exclusively to preventing, detecting and defeating insurance fraud and vehicle theft through information analysis, investigations, training and public awareness.

Insurance fraud, like most crimes, can be more than just individuals committing crimes. "Professional claimants", vehicle theft rings, medical mills, etc. are increasingly linked to organized crime and terrorist organizations. For that reason, the NICB works hand in hand with local law enforcement and the FBI.

The NICB receives support from approximately 1,000 property/casualty insurance companies and partners with insurers and law enforcement agencies to facilitate the identification, detection and prosecution of insurance criminals.

Jim Gillen has been an investigator with the NICB for 19 yrs.

**December 11th, 2008 ACFE Members Holiday Dinner
Craftwood Inn Restaurant, 404 El Paso Blvd, Manitou Springs, CO 80829
Thursday 6:00pm –?**

All Chapter Members, Affiliates, and their guests are cordially invited to attend a special holiday dinner at the Craftwood Inn in Manitou Springs. The night will consist of delicious hors d'oeuvres and drinks in the bar room (cash bar), followed by an exquisite dinner upstairs around the fireplace. Please come join us for a fun, relaxing evening at the historic Craftwood Inn. The cost will be \$20.00 per person and this includes the hors d'oeuvres, dinner, and coffee/tea and water. Payment will be taken the night of the dinner at the restaurant.

November 19th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm

All Hazards Threat"

Speaker: **Michael Ryan, Team Rubicon**

Whether responsible for risk management, facility security, or evaluating and organization's overall risks, it is critical to determine what steps are necessary to mitigate external and environmental risks.

Join us while the state's highly awarded protection team offers their valuable expertise on ways to prevent and mitigate risks to infrastructure and discuss the types of hazards. This is an opportunity for those who are responsible for safeguarding property, personnel, and other assets including those evaluating enterprise risks.

The Critical Infrastructure Protection Team (Team Rubicon) was one of the two divisions formed by the Office of Preparedness and Security. Colorado State Trooper Michael Ryan will inform and enlighten us on "All Hazards Threat" and what initial steps can be taken to address these threats.

Team Rubicon is assigned to protect critical infrastructure within the state by performing comprehensive risk assessments, and providing terrorism and security training.

Ryan was presented with several High Achievement Awards and an Official Commendation from the Colorado State Patrol. The team was a finalist for the JFK Government Innovation Award and the Mitretek Innovations Award in Homeland Security.

October 22nd, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm

The U.S. Judicial System

Speaker: **The Honorable Judge David Shakes**

The judicial system is a critical part of our society as well as an important element in prosecuting fraud cases. The U.S. Judicial System was founded on solid principles of law. But does the judicial system still function as effectively as the founders envisioned, or are there elements of the system that are exploited?

What if you were charged with setting up a similar judicial system in a country with a completely different culture? What would you do differently, if anything? You may not know how you would answer such a seemingly far-fetched question, but our guest speaker does.

In addition to his present role as a Judge in the 4th Judicial District (El Paso and Teller counties), the Honorable Judge David L. Shakes also serves as the Commander of the trial judges in the Army Reserve. As part of his Reserve duties Judge Shakes spent a year in Iraq serving as the first-ever rule of law adviser to Iraqi criminal justice system officials. His assignment was to help set up the foundation for "rule of law" in Iraq.

Prior to being appointed to the 4th Judicial District, Judge Shakes was a partner in the Colorado Law Firm Hendricks, Hendricks and Shakes, P.C. He started his law career in the Army as Army Judge Advocate at Fort Carson where he was both a prosecutor and defense counsel.

The Honorable Judge Shakes will discuss the foundations of the U.S. Judicial system and the challenges of replicating those foundations in a different culture.

September 24th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30–1:00pm

Following the Money – IRS Fraud John L. Burns, IRS Supervising Special Agent

When you think of the IRS and fraud, you probably immediately think of tax preparer fraud. However, as Al Capone found out the hard way, no matter what the source of income, all income is taxable. And since many financial crimes involve a violation of tax law and/or money laundering schemes, IRS Special Agents are involved in a variety of fraud investigations, including corporate, mortgage, insurance, healthcare, employment, telemarketing, and gaming fraud. And with drug dealers always looking for creative ways to hide their money from the IRS, IRS Special Agents also get involved in narcotics-related investigations.

IRS Special Agents stay busy! Since October 1, 2007, IRS Special Agents initiated 2808 investigations, recommending prosecution in 2107 of them. Of those 2107 cases, 1940 indictments were awarded, resulting in 1600 convictions. Of the 1600 convictions, 1474 defendants were sentenced to some form of detention, serving an average of 41 months.

Special Agent Burns will provide an overview of the various types of fraud investigations performed by the IRS as well as, share some real life experiences.

* August 13th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 2:00pm



Colorado Springs ACFE Chapter 1 Year Anniversary!!!

Investigative Techniques - How they apply to the JonBenet Ramsey case Andrew “Lou” Smit – Investigator

Mr. Smit is an expert investigator with over 40 years of law enforcement and investigative experience. He has worked for the CSPD, El Paso County Sheriff’s office, and the Boulder District Attorney’s office. Mr. Smit has been involved in the JonBenet Ramsey case as both lead investigator for the Boulder DA’s office and as a volunteer investigator.

As the Lead Investigator for the Boulder DA’s office and later as a volunteer investigation, Mr. Smit has differing opinions regarding the conclusions and investigative procedures applied by the Boulder Police department in the still unsolved JonBenet Ramsey case. From early on in his involvement with the Ramsey case, Mr. Smit’s investigative experience led him to believe the parents of JonBenet were innocent and that multiple perpetrators still remain on the loose today (see the recent Denver Post article “**Renewed hope for Ramsey detective - Long before others, Lou Smit concluded that an intruder killed JonBenet**” http://www.denverpost.com/headlines/ci_9871583)

Please join us to hear Mr. Smit talk about general investigative procedures and demonstrate how these investigative concepts and procedures apply to the JonBenet Ramsey case.

* Please note the date has been changed to the 2nd Wednesday to accommodate Mr. Smit’s travel schedule.

July 23rd, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

FINDING the TRUTH - Effective Techniques for Interview and Communication

Every day, auditors, investigators, lawyers and other professionals are required to interview and elicit information from people as part of their jobs. This video will discuss the skills necessary to become a better communicator and a more effective interviewer.

The video includes experts explaining how to give effective interviews and interview examples. Topics covered include:

- Evaluating written and oral communications
- Non-verbal and verbal contaminants and detecting linguistic clues
- Interview preparation and legal implications of interviewing
- Preparing a written report of the interview.

After the video we will have an open forum to discuss the video and share experiences.

June 25th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

A View from the Trenches - Highlights from Actual Fraud Cases

There is a lot of value in studying fraud textbooks, but sometimes some of the best insights come from hearing about actual fraud cases from the people who were involved in them.

It is our pleasure to present a panel of experienced fraud professionals who will share some of the unique and surprising fraud schemes they have been involved in. The panelist are:

Mike Flynn, Detective, Financial Crimes Division, CSPD

Bob Johnson, CPA, Robert D. Johnson CPA Firm

Jeff Litchfield, City Auditor, Colorado Springs Office of the City Auditor

May 28th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

Forensic Accounting

Speaker: Robert Johnson, Robert D. Johnson, CPA, P.C.

We are pleased to have our Chapter President, Bob Johnson speak on a topic that many of you have expressed an interest in learning more about, Forensic Accounting. This is an emerging field of expertise that many law enforcement agencies rely on in proving fraud has occurred. Similarly, Forensic Accounting techniques are critical to Defense Attorney’s in proving their clients innocence. So what is Forensic Accounting? How is it different than “regular” accounting? Join us at the May 28th meeting to find out!

Bob is a CFE and a CPA. He is president of his own CPA firm and has been doing forensic accounting since 1985. Bob has participated in over 200 litigation cases (both criminal and civil), has testified in both Federal and District Court and has served as a Special Master on numerous occasions.

This will be a JOINT MEETING with the newly formed Colorado Springs IIA Chapter! Not only will you have an opportunity to hear another great speaker, you will be able to network with local Internal Audit professionals.

April 9th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

Money Laundering, Money Trails, and other Financial Crimes Jonathan Joura, DEA

Jonathan Joura is an Intelligence Research Specialist with the Federal Drug Enforcement Agency and has been involved in money laundering and financial investigations for over 8 years. Mr. Joura teaches a money laundering and financial investigations class for the DEA academy in Quantico and sits on the Suspicious Activity Review Team with the US Attorney’s office in Denver.

March 12th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

Prevention and Detection of Payment Processing Fraud Bill Kincaid, Kincaid Technologies

Bill Kincaid is the founder and President of Kincaid Technologies (<http://www.kincaidtech.com>) a company specializing in electronic payment processing technologies. Mr. Kincaid works with clients whose business relies on accepting payments electronically.

February 13th, 2008 Lunch Meeting – Giuseppe’s Restaurant, 11:30 – 1:00pm

Whistle Blowing and Other Ethical Dilemmas – Steve Betts

When the magnitude of the problems at Enron and WorldCom became widely known, the people at the center of those storms became overnight celebrities. These stories grabbed the national headlines and shook our confidence in top level management at mega-corporations. These kinds of problems, however, aren't limited to high-flying executives at large public companies. These same underlying issues exist in much smaller companies, affecting mid and lower level managers as well; the same kind of companies many of us work at everyday. This presentation will discuss real life examples of serious ethical dilemmas, and explore the personal aspect of what a whistle blower actually goes through when they suddenly find themselves facing the challenge.

Steve Betts is Senior Vice President and Chief Financial Officer of LandBank Properties, a firm specializing in redevelopment of environmentally impaired real estate. Steve worked several years in Big Six public accounting prior to working in the financial services, homebuilding, and real estate development industries. He speaks and writes on topics addressing the dynamics of leadership, management, and ethics in today's business environment. Steve holds Masters and Bachelors degrees from the University of Denver, and is a licensed CPA.

January 9th, 2008 Lunch Meeting – Olive Branch Restaurant, 11:30 – 1:00pm

ACFE Training Video – The Corporate Con

Our January lunch meeting will be a training session using an ACFE training video on common corporate fraud schemes. The video will explore the different types of frauds and how to detect them:

Cash frauds (Skimming, Voids / Under-rings, Checks for cash)
Receivables fraud (Borrowing, Lapping, Fictitious Receivables, Charge-offs)
Inventory frauds (Theft, Misappropriations, Scrap sales, Embezzlement)
Expense frauds
Payroll frauds (Ghost Employees, False Overtime, Tax deposits)
Purchasing frauds (Fictitious invoices, Overbilling, Employee checks, Conflicts of interest)
Corruption (Gifts, Travel/entertainment, Cash, Checks, Hidden interests, Loans, Bargain purchases)

For additional perspective on those that commit fraud, the video includes interviews with several employees convicted of various frauds. The final segment of the video discusses the factors that contribute to fraud and how to prevent them.

November 14th, 2007 Lunch Meeting – Olive Branch Restaurant, 11:30 – 1:00pm

**“Preparing for Trial: presenting a complex case that a jury will understand”
John San Agustin with the El Paso County Sheriff’s Office**

Gathering evidence and preparing a complex case for trial can be a challenge in it’s self. On top of preparing the case, it must be presented in a manner that juror’s can understand. John San Agustin, an Inspector for the El Paso County Sheriff’s Office, will share his insights and experience on the essentials of presenting a complex case for trial.

October 17th, 2007 Lunch Meeting – Olive Branch Restaurant, 11:30 – 1:00pm

**Presentation: “How to Prevail in a Criminal Case using Forensic Accounting”
Lin Billings-Vela - Sr. Deputy District Attorney, El Paso County
Robyn Cafasso - Sr. Deputy District Attorney, El Paso County
Nancy Collins - Criminal Investigator, El Paso County
Mike Flynn – Detective, CSPD Economic Crimes**

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