



CONFERENCE

FRAUD INVESTIGATION TECHNOLOGY



ASSOCIATION OF CERTIFIED FRAUD EXAMINERS TORONTO

(ACFE TORONTO) www.acfedoronto.ca

&

COUNCIL OF PRIVATE INVESTIGATORS OF ONTARIO (CPIO) www.cpioontario.ca

Thursday April 7, 2016 (One Day)

8:00am (Registration) to 4:30pm

Location: Parkview Manor

55 Barber Greene Rd, North York, ON M3C 2H2 (DON MILLS & EGLINTON)

[Directions](#)

PRICE:

EARLY REGISTRATION (UNTIL MARCH 18, 2016)

MEMBER RATE: \$175 + HST

NON-MEMBER RATE: \$200 + HST

AFTER MARCH 18: MEMBER RATE: \$200 + HST

NON MEMBER RATE: \$225 + HST

[REGISTER TODAY AND SAVE!](#)

****Choose any session in any Track you wish to attend**

TIME	TRACK ONE	TRACK TWO
8:00 – 8:30	Registration & Continental Breakfast	
8:30 – 10:00	UNDERSTANDING FRAUD THROUGH REAL LIFE INVESTIGATIONS – Linda Lister	VIDEO SURVEILLANCE: AN UPDATE - Elliott Goldstein
10:00 – 10:15	Break	
10:15 – 11:45	INTERVIEWING & INVESTIGATION – Kelly Bramwell	WHEN INVESTIGATIONS GO WRONG – HOW TO AVOID PROBLEMS DOWN THE ROAD Andrew Kautz
11:45 – 1:15 (12:30-1:15 Keynote)	Lunch & Keynote Speaker – ONLY THE RESILIENT WILL SURVIVE Commissioner Chris D. Lewis, Retired	
1:15 – 2:45	FRAUD INVESTIGATION – LEVERAGING INTELLIGENCE ANALYSIS - John Shoemaker & Alexandra Burchesin – RCMP Financial Crimes	
2:45 - 3:00	Break	
3:00 – 4:30	MITIGATING AND INVESTIGATING INSIDER THREATS: IS YOUR ORGANIZATION DOING ENOUGH? – Ryan Duquette	(SCAN) SCIENTIFIC CONTENT ANALYSIS – Statement Analysis – Alex Williamson
4:30	Adjourn	Adjourn

KEYNOTE SPEAKER:



ONLY THE RESILIENT WILL SURVIVE

Commissioner Chris D. Lewis, Retired

The rapid and growing state of flux that most or all public and private organizations have been in for the past decade or more has had a significant impact on the resilience of the leaders and on the organization as a whole. The cycle of ongoing change is here to stay; budgets are not going to get better; the media isn't going to disappear; and oversight is not going to wane – resulting in an even greater demand for personal and organizational resiliency.

How do “we” stay strong and help those around us do the same? The success of the organization as its' people completely depend on it.

TRACK 1 & 2 Combined



FRAUD INVESTIGATION: LEVERAGING INTELLIGENCE ANALYSIS

Supt. J.N. (John) Shoemaker, MBA, CPA (CGA) in the RCMP's Federal Policing Program, OIC Greater Toronto Area Financial Crime



Alexandra Burchesin, Criminal Intelligence Analyst, RCMP

Participants will learn how to leverage intelligence analysis to inform financial crime investigations. With the use of case studies best practices and analytical techniques will be demonstrated highlighting the tactical and strategic importance of criminal intelligence analysis to investigative teams.

TRACK ONE



Understanding Fraud through Real Life Investigations

Linda Lister, CFE, CPA, CGA, CMA, DIFA, CFF

Senior Manager, Fraud Investigation & Dispute Services
– Ernst &Young

Summary:

During this session, the presenter will use recent fraud investigations to provide an understanding of how the various fraudulent activities were detected and investigated. Proactive measures that might have assisted in preventing the fraud or in detecting the fraud sooner will be discussed.

Fraud can occur in any organization, big or small. Recent fraud investigations will be used to illustrate:

- How the fraud occurred;
- How it was detected;
- The preservation of evidence; and
- Proactive activities that may have prevented the fraud or detected the fraud sooner.

Real life examples involving executives from various industries will be discussed. The cases to be presented are comprised of procurement fraud, ghost employees, fake vendors and other schemes. Proactive activities that will be presented include entity and transaction level controls as well as controls monitoring techniques.

Learning Objectives:

1. Insights on how fraud can occur in organizations
2. Understand the actions that should be taken to protect evidence when fraud is first suspected.
3. Increase awareness of effective proactive measures to assist in preventing fraud.



Interviewing and Detecting Deception

Kelly Bramwell, Professor at Mohawk College

Techniques such as verbal and non-verbal cues, rapport building, kinesics, and proxemics will be discussed.

Participants will learn how to determine when a subject is being deceptive using a variety of methods. Real life examples, including excerpts from the interview of Russell Williams will be examined.



Mitigating and Investigating Insider Threats: Is Your Organization Doing Enough?

RYAN DUQUETTE, MsC, CFE, CFCE, CEECS, EnCE, and ACE.

Founder and Partner | HEXIGENT Consulting

<http://www.hexigent.com> ryanduquette@hexigent.com

SUMMARY:

Digital evidence can provide valuable insights during investigations of theft of intellectual property involving multi-party collusion and the misappropriation of organizational assets and resources. During this session participants will learn various methods of investigating digital evidence contained on computer and mobile devices to mitigate this insider threat. This session will provide a valuable insight to those involved in digital forensics, fraud investigations, risk management, and compliance.

ABSTRACT:

In July 2015, the FBI launched a campaign to educate businesses and industry leaders about protecting trade secrets and intellectual property. While this campaign focuses heavily on external threats from foreign actors engaged in corporate espionage tactics, it also mentions the need for companies to develop insider threat programs. Studies have shown that up to half of employees who have left or lost their jobs keep confidential company information.

One of the methods being utilized to mitigate the exfiltration of such data is through the use digital forensic practices during corporate investigations and exit interviews. Digital Forensics focuses on: did something happen, what happened, when did it happen, who caused it to happen or was involved and what digital evidence exists to prove it? Many organizations are adding Digital Forensics practices to their Operating Procedures as a compliance and risk management component in order to stop the theft of IP before the data exfiltration occurs, rather than being involved in a civil litigation after the fact.

LEARNING OBJECTIVES:

1. What you need to know - Learn how to mitigate and investigate the theft of Intellectual Property from your company by adding digital forensic components into your Risk Management and Compliance programs.
2. What you can do - Learn and understand how Digital Forensics can augment your investigations.
3. How we can help - Learn where you and your organization fit into the Digital Forensic workflow, and when to call for help.

TRACK TWO



Video Surveillance: An Update **Elliott Goldstein, B.A., J.D.**

Elliott Goldstein will review recent case law on the topic of the legalities of video surveillance.



When Investigations Go Wrong
- How to Avoid Problems Down the Road
Andrew Kautz, CFE

Investigations are like Investigators, no 2 are alike. Everyone has their own style. When you consider that a number of investigations are conducted by individuals with no formal training and limited experience, there is a good chance that something will go wrong.

This session will explore some of the common mistakes made and provide suggestions on how to avoid them.

Audience participation will be highly encouraged.



SCAN – Scientific Content Analysis
(Statement Analysis)
- Alex Williamson

Scientific Content Analysis (SCAN) (or Statement Analysis.) SCAN is an investigative technique developed by Mr. Avinoam Sapir and is designed to improve the obtainment of information from a subject while, at the same time, determining if that information is truthful or not. SCAN is being employed by investigative agencies throughout the world and has application in the law enforcement communities as well as the public sector. While presently a Professor at Sheridan College Alex has taught the SCAN basic and advanced courses for an eleven year period in Canada, the United States, the UK, Mexico, South Africa, Germany and Australia.

ABOUT THE SPEAKERS



Commissioner Chris D. Lewis, Retired

Chris D. Lewis became Commissioner of the Ontario Provincial Police (OPP) on August 1, 2010 assuming leadership of one of North America's largest deployed police services. As Commissioner, he oversaw front-line policing, traffic and marine operations, emergency response and specialized and multi-jurisdictional investigations throughout the Province of Ontario, delivered through over 9,000 OPP personnel.

After joining the OPP in 1978, Commissioner Lewis amassed a wealth of operational policing experience, particularly in front-line service delivery, various investigative disciplines and tactical operations. From 2007 until his appointment as Commissioner, Lewis served as Deputy Commissioner of Field Operations. Commissioner Lewis, Commander of the Order of Merit of the Police Forces, is also a graduate of the FBI's National Academy Program and their National Executive Institute. He remains a strong advocate for community-based initiatives, including Special Olympics and St. John's Ambulance.

He retired from the OPP on March 31st, 2014, but continues to lecture on leadership and policing issues, across North America. He has authored numerous articles and recently finished writing a book on leadership, entitled: *Never Stop on a Hill*, which he hopes to have published in 2016. He is currently the Public Safety Analyst for the CTV Television Network, appearing regularly in local and national news stories.

You can see more of his work on his company website: www.lighthouseleadershipservices.com



John Shoemaker, Superintendent Supt. J.N. (John) Shoemaker, MBA, CPA (CGA) OIC Greater Toronto Area Financial Crime

John Shoemaker is a superintendent in the RCMP's federal policing program. He currently is the officer-in-charge of "O" Division's (Ontario) Greater Toronto Area Financial Crime where he provides oversight and leadership of enforcement teams focused on organized large scale frauds, serious frauds against the federal government, organized large scale counterfeit currency, capital market fraud and organized large scale laundering of the proceeds of crime. Superintendent Shoemaker has conducted or led a broad range of investigations working with other law enforcement agencies, regulators, other government agencies and private corporations on financial crime and criminal intelligence matters of national and international significance. Superintendent Shoemaker is an accountant, holds an MBA, and has been a member of the RCMP for 23 years - posted to various locations in British Columbia, Ottawa HQ and Ontario.



Alexandra Burchesin, Criminal Intelligence Analyst, RCMP

Alexandra Burchesin is a Criminal Intelligence Analyst with the Royal Canadian Mounted Police. She is currently providing analytical support to Financial Investigations in the Greater Toronto Area, as part of the RCMP's Integrated Market Enforcement Team (IMET).

Alexandra has supported several financial as well as organized crime investigations, she also provided analytical assistance to joint forces multi-agency projects.

Alexandra is a graduate of York University with a degree in Economics and Finance and is currently pursuing a Chartered Financial Analyst designation.



Linda M. Lister
CPA, CMA, CGA, CFE, CFF, DIFA
Senior Manager
Fraud Investigation & Dispute Services
Linda.M.Lister@ca.ey.com

Linda Lister is a Senior Manager in the Fraud Investigation & Dispute Services group of Ernst & Young LLP. She has a diverse accounting background with experience in the service, transportation and manufacturing industries. Linda has over fifteen years' experience in investigating whistleblower accusations, financial statement manipulations, misappropriations of cash, salary sacrifice schemes, ghost employees, cheque fraud, expense reimbursement schemes and multiple types of procurement fraud.

In the past two years, Linda has conducted twenty fraud risk assessments for organizations in banking, oil and gas, consumer products, and manufacturing. She has provided assistance in fraud risk management to governments, not-for-profit organizations, public utilities and a broad range of public sector entities.

Her expertise in theft and fraud investigations, corporate financial restatement activities, assisting clients in designing compliance programs and reporting to regulators on their corporate governance has been gained through her position as an Ernst & Young professional as well as through various internal auditing appointments.

She is a CPA, CMA, CGA, a Certified Fraud Examiner and Certified in Financial Forensics. She earned her Diploma in Investigative and Forensic Accounting (DIFA) from the Rotman School of Management, University of Toronto, Canada.

She is a current Director for the Association of Certified Fraud Examiners, Toronto Chapter and a past Governor for the Institute of Internal Auditors, Toronto Chapter. Linda has presented customized fraud seminars for a variety of audiences and has had articles published in the *Internal Auditor* magazine and the *Bottom Line* on anti-fraud programs and fraud risk assessments.



Kelly Bramwell, Professor Mohawk College

Kelly is presently a Professor, Police Foundation at Mohawk College. Previously she was a professor, Police Foundation at Sheridan College. Kelly was a Police Officer of 12 years with the Hamilton Police Service in the areas of Domestic Violence Investigator, Training Officer, Patrol, Detective Constable in the Drug Office, Undercover Officer, Retroactive DNA Warrant Writer and more. She has a BA McMaster University, BRLS honors Brock University and MSc. Criminal Justice Administration. Her Master's Thesis: Bullying, Psychological and Sexual Harassment in Policing.



Ryan Duquette – Hexigent Consulting Inc. MsC, CFE, CFCE, CEECS, EnCE, and ACE.

Ryan Duquette is the founder and partner of Hexigent Consulting. He's a seasoned digital forensic examiner with over 17 years of experience in law enforcement and the private sector.

As a former Police Constable, Fraud and Digital Forensics Investigator, he conducted digital investigations on a variety of criminal cases. On numerous occasions he was deemed an Expert Witness by the Ontario Court of Justice for the identification, preservation, collection, analysis and presentation of electronic evidence.

Following his policing career, Ryan worked as a digital forensics consultant in the corporate sector, and also worked as the Senior Manager of Forensics for Magnet Forensics, a leading digital forensics software company. Ryan is also a Sessional Lecturer at the University of Toronto teaching digital forensics, and holds a Masters of Science - Digital Forensics Management. He is a licensed Private Investigator and holds a number of digital forensics and fraud certifications.

Hexigent is a digital forensics firm focusing on investigations, consulting services and litigation support. Hexigent knows their clients need to figure out where they're at risk, and when something goes wrong, they need to manage their investigations while digging through a deluge of digital evidence."



Elliott Goldstein B.A., J.D.

E-mail: elgold@rogers.com Web: www.videoevidence.ca

Elliott Goldstein, is a York Region lawyer who practices civil and commercial litigation in Newmarket, and works with the security industry throughout Ontario. He has been a member in good standing of the Ontario Bar since 1988.

He is the author of *Visual Evidence: A Practitioner's Manual*, published in 1991 by Carswell/Thomson. It is now three volumes and contains chapters on the law of video surveillance in civil and criminal cases, surveillance in the workplace, casino surveillance, and privacy issues. He has written a monthly column for *Canadian Security Magazine*, entitled "CCTV and the Law", since 1997.

He guest lectures at the Ontario Police College in Aylmer on the topic of the legal aspects of videotaping crime scenes, and on video search warrants, as part of the Applied Forensic Videography Program. He was appointed a Deputy Judge of the Ontario Small Claims Court in October 2009, and sits part-time in Newmarket, Oshawa, and Barrie.



Andrew H. Kautz, CFE
Manager - Special Investigations Unit
Great-West Life Assurance Company

Andrew H. Kautz, CFE, is the Manager of the Special Investigations Unit for Great-West Life Assurance Company, based in London, Ontario.

Kautz has more than 30 years of investigative experience and since 1991 has dealt primarily with employee theft and fraud investigations. His work has taken him across Canada and into the United States investigating frauds ranging from a few hundred to several million dollars, including loan frauds, Ponzi schemes, phony vendor scams and investment dealer frauds.

In addition to investigation, Kautz pursues recovery from perpetrators as well as third parties that may have played a role in the fraud scheme. These efforts include the recovery of funds from Nigeria that had been sent to this country by a dishonest employee in response to one of the infamous *Nigerian Letters*.

Kautz is a member of the Faculty of the Association of Certified Fraud Examiners and lectures regularly on fraud related topics to a wide range of groups including fraud investigators, risk management professionals and members of the insurance industry. He has designed policies and procedures related to fraud prevention and was a contributor to the Association of Certified Fraud Examiners publication, *Fraud Casebook: Lessons from the Bad Side of Business*, a selection of fraud case studies.



Alex Williamson, Professor, Sheridan College
Investigative Specialist, Investigative Risk Management (IRM)

Alex Williamson retired as a Detective Sergeant from the OPP in September of 2007 and since 2006 has been employed as a Professor at Sheridan College in Brampton. He is also an Investigative Specialist with the Investigative Risk Management organization. From 1997-2007 he was employed by the Phoenix AZ and Tel Aviv Israel based Laboratory for Scientific Interrogation teaching the Basic and Advanced Scientific Content Analysis (SCAN) courses in Canada, the USA, Great Britain, Australia, Africa, Germany and Mexico. Alex has an honours degree in Business Administration and several credits towards a Masters in Business Administration degree. He also has certification from the University of Western Ontario and the Ontario Police College in General, Advanced and Managerial Police Studies. He is Past President of the Ontario Association of Crime Stoppers and is the Ontario Director on the Canadian Crime Stoppers Association board. He resides in Barrie, Ontario.