

**ASSOCIATION OF
CERTIFIED FRAUD EXAMINERS
CENTRAL OHIO CHAPTER
JUNE, 2010
NEWSLETTER**





Central Ohio Chapter of the C.F.E.

JUNE, 2010

“To improve fraud detection and deterrence through the education and interaction of our members and to aid community efforts to detect and prevent fraud”

FROM THE EDITOR

This is it! The final newsletter before our BIG summer break! So, don't be sending me emails saying "Mike! Where's this month's best damned newsletter from any organization I'm a member of? I live or die from that publication! Why have you left me? What did I do? I don't think I can go on!" Well, fear not oh ye of little faith (and as it sounds, needs a life!) ... Our newsletter will return in September! But, don't turn on me saying "Mike! Now that I'm getting this newsletter in September, I've realized I wasted my whole summer missing the newsletter. You owe me a summer! I better not catch you alone!" As one can see, I'm in a lose/lose situation – and it also sounds like I either need counseling or a conceal-carry permit! ☺

I hope you don't miss this final luncheon before our 3 month break! This luncheon, along with another outstanding speaker, we will be electing our new President, Treasurer and Board Member at Large. Speaking of which, I'd like to thank the next Past-President, Chrissie Powers! She has been Central Ohio's President for the past four years! She has gone way beyond the call of duty and has taken our Chapter to a higher level! I'm just curious what she's going to do without me bugging her every newsletter deadline? I'm guessing drink less and sleep more! ☺ Great Job Chrissie – now, just sit back and enjoy your 'retirement'!

The list of candidates and their bio's start on page 4 of this newsletter. Please review them before you vote on June 16.

Have a GREAT Summer! MT

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PRESIDENT'S MESSAGE

It's time to vote again! Our annual elections will be held at this month's meeting. The following positions are open: President, Treasurer and one Board Member at Large seat. Anyone interested should contact a member of the nominations committee for consideration. The nominating committee is Heinz Ickert and Mike Day. All board positions require that you are present at a **minimum of 50%** of the board meetings and the term is for two years.

Looking for continuing education over the summer? The 21st Annual ACFE Fraud Conference and Exhibition will be at the Gaylord National Resort in Washington DC from July 12-17. The conference is an excellent place to network and enhance your knowledge. Hurry as I have heard the conference is close to being closed out!

This will be my last President's message as I say farewell and fall into the Past President seat. It has been a pleasure serving you for the last four years. I hope to see you at our next meeting Wednesday, June 16 at Franklin University, **Phillips Hall in Room 220** at 11:30. Don't forget we are off for the summer and we will start back in September.

Chrissie



DIRECTORY OF OFFICERS 2009-2010 CHAPTER YEAR	
President Chrissie Powers, CFE, CPA, CFF, CVA (614) 599-0589 Chrissie.powers@att.net	Vice-President Michael Day, CFE, CGAP (614) 728 - 6475 meday@auditor.state.oh.us
Treasurer Norman Hofmann, CFE, CPA, CISA, CGFM, CITP, (614) 728-7164 nahofmann@auditor.state.oh.us	Secretary Danny Case, CFE, CPA (614) 716-1153 dlcase@aep.com
Board Member Melissa Smart, CFE melissa.b.smart@jpmchase.com (614) 248-8909 Dave Welch, CFE, CPA (614) 947-6108 welchd@franklin.edu	Past President Heinz Ickert, CFE, CPA (614) 464-3343 heinz.ickert@reacpa.com
Training Officer Kevin Brun, CFE, ACP, SCLA (614) 231-0200 X 66099 kevin.brun@safeauto.com	Speaker's Bureau Adam Featherling, CFE (614) 231-0200 x6100 afeatherling@safeauto.com
Newsletter Editor/Website Administrator Michael Toth, CFE, CGFM (614) 728-7112 mhthoth@auditor.state.oh.us Central Ohio CFE Website http://www.cocfe.homestead.com/ www.centralohiocfe.com	

- The Treasurer's report was delivered by Norman Hofmann and accepted by the Board. The chapter currently has a balance of \$32,387.59 in all accounts. The Board had a discussion concerning if there was a need to update the version of QuickBooks currently being used to maintain the Chapter's financial records. The Board decided that an update was not needed at the current time.
- The Secretary's report was delivered by Danny Case. Currently, the Central Ohio chapter has approximately 75 members. An updated listing will be sent to Board after the meeting.
- Adam Featherling was unable to attend the meeting in person but provided the Board a letter outlining the progress of the Emerging Trends Training Conference. The conference is on track and the speakers have been confirmed for May 17-18, 2010.
- Kevin Brun was unable to attend the meeting but provided the following information via letter to the Board. The three individuals approved for the class of 2010 have signed commitment letters. Two have started working on the study program and the other is waiting for her study material to arrive.
- Related to the Community Service Project of sending law enforcement to the Emerging Trends Conference, Kevin stated that he has made contact via email with all law enforcement officers that have attended CFE meetings in the past. He has also made contact with the smaller police departments as well as the Franklin County Sheriff's Office via letter to see their interest in attending the conference. He has received one response back and will be following up with the agency members with a letter.
- There was no update available concerning the chapter's new website



**MARCH 15, 2010
MINUTES OF EXECUTIVE
COMMITTEE MEETING**

The meeting was called to order by Chrissie Powers. Others in attendance were Danny Case, Norman Hofmann, Dave Welch, and Heinz Ickert.

The following agenda items were discussed at the meeting:

- The January 2010 Meeting Minutes were accepted and approved by the Board.

due to Mike Day being unable to attend the meeting.

- Chrissie stated that she has been unable to secure any volunteers to complete the filing of Form 1023 with the IRS for the chapter's non profit status. Danny Case volunteered to review the Form 1023 to determine if he would have the available time to complete this for the chapter.
- Danny Case provided an overview of the February 19th training with OIA. There were over 85 individuals attending the training and the evaluation forms completed by the attendees were very positive. Danny is to provide Norman with the amount that needs to be sent to OIA for the refreshments and fees paid by non-members who attended the training.
- The Board approved sending Chrissie to the annual Fraud Conference in July.
- Heinz was appointed to the nominating committee for the upcoming elections.
- Chrissie stated that she has learned that Confluence Park has lowered their fees. This maybe something the Board may want to consider for next year's meetings.
- A motion was made and approved to adjourn the meeting.



**APRIL 19, 2010
MINUTES OF EXECUTIVE
COMMITTEE MEETING**

The meeting was called to order by Chrissie Powers. Others in attendance were Heinz Ickert, Mike Day, Melissa Smart, Dave Welch, and Errin Linder.

The following agenda items were discussed at the meeting:

- The March 2010 Meeting Minutes were accepted and approved by the Board.

- The Treasurer's report was delivered by Chrissie Powers. The chapter currently has a balance of \$32,386 in all accounts. No payments were submitted to the Board for approval.
- Kevin Braun provided the Board with an update on the Class of 2010, stating candidates Al Hammond, Cheryl Cimperman, and Betsy Stanley have signed commitment letters. Cimperman has completed 3 of the 4 sections of the prep test.
- Related to the Community Service Project to sponsor law enforcement officers to attendance for the Emerging Trends Conference, Kevin stated that he has contacted 6 law enforcement agencies around central Ohio regarding sponsorship for attendance at the upcoming Emerging Trends Conference. Three officers have been registered. Additionally, Kevin has received a request from the OSU Police Department regarding the purchase of binoculars to be used on surveillance. The Board agreed that more information is needed to determine whether the request falls within the scope of fraud detection or deterrence.
- Heinz reported that he had not received any information on potential candidates for the Board positions that will be opening in June. However, Dave Welch of Franklin University submitted his name for the office of president, and James Brooks of AEP was submitted for the Board Member at Large office. The Treasurer's position will be opening, as well. It was agreed that ACFE by-laws stipulate that if a sitting board member moves to another Board position, the Board will appoint another Chapter Member to fill the remaining term of the vacated office.
- A motion was made and approved to adjourn the meeting.



**JUNE 16th
LUNCHEON SPEAKER
MELISSA SMART, CFE**

Melissa has been with an investigator with JP Morgan Chase Bank Global Security & Investigation since 1998. She holds a Bachelors' Degree in Criminology from The Ohio State University, and is a Certified Fraud Examiner and a Certified Forensic Interviewer.

Melissa will be talking about the current trends in check fraud.

UPCOMING MEETINGS

Get out your Franklin Planner, update your Outlook calendar or write these following dates on the back of your hand because, on the third Wednesday of the selected months, we've got a date at Franklin University – Phillips Hall for the Central Ohio CFE luncheons ... don't be late and I promise to have you home by midnight!!

- June 16, 2010
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Walk-Ins Welcome ... But ...

If you don't plan on eating at the luncheon, please be aware that you will be charged the normal \$12.00

(Member)/\$14.00 (Non-Member) fee upon entry to the luncheon! In order for anyone to receive the 1 hour of CPE from the National CFE, this fee must be collected! (whether you ordered a lunch or not!) Please, no brown-bags!

Don't blame the messenger – blame National! Yea – That's it!!

LUNCHEON RESERVATIONS!!



Please email
Norman no later
than June 14, 2010
at:

NAHOFMANN@auditor.state.oh.us



-CPA Wanted-

Your Central Ohio CFE Board are in need of a CPA to assist in filing Form 1023 with the IRS. Please contact Chrissie Powers at (614) 599-0589 or drop her a line at chirssie.powers@att.net.

Remember – Tis better to give than to receive – and it MAY be tax deductible!



The following are the candidates and the position they are running for in this year's election:

**PRESIDENT
(vote for one)**



Dave Welch, DBA, CPA, CFE

Dr. Welch is a Lead Faculty member in the Accounting and Finance Division at Franklin. Dave holds both a Bachelor of Science in Business Administration and a Master of Business Administration from East Tennessee State University and a Doctor of Business Administration in Accounting from Argosy University. His professional credentials include Certified Public Accountant and Certified Fraud Examiner. In addition to his responsibilities of course development, teaching, and supervision of 25-35 adjunct professors each trimester, Dave currently serves on the Board of Directors for the Central Ohio Chapter of the ACFE (COC ACFE). Prior to joining the COC ACFE board, Dave served for two years as the Audit Committee Chair and one year as the Vice-President of the Groveport Community Schools' Board of Directors.

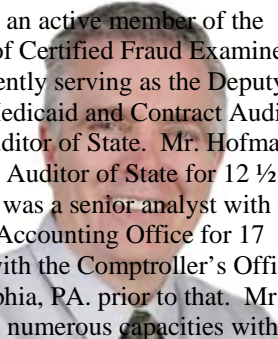
As a result of his first-hand experience and seminal research of the various federal whistleblower protection laws, Dave was appointed in 2009 to serve on the Advisory Board of Voices for Corporate

Responsibility (Voices), a national organization for professionals who want their corporations to behave with integrity for the long-term benefit of the company, shareholders, consumers and the community. Voices also encourages corporate employees to participate in regulatory and legislative reform that protects their right to address conduct that adversely impacts the stakeholders of the corporation. Prior to joining the faculty at Franklin, Dave taught accounting, finance, and strategic planning courses at the community college and university levels while working full-time in the corporate world. His corporate experience includes banking, graphic arts, and the automobile industry.

Dave would like to provide the spark to revitalize our chapter and lead the chapter to become even more active in the communities in which our members live. Having a broad base of experience in the corporate world, education, and fraud-related issues, he has the skill set to accomplish that goal.

**TREASURER
(vote for one)**

**Norman A. Hofmann, CPA, CISA, CFE,
CGFM, CITP**



Mr. Hofmann has been an active member of the Central Ohio Chapter of Certified Fraud Examiners since 1995. He is currently serving as the Deputy Chief Auditor of the Medicaid and Contract Audits Section of the Ohio Auditor of State. Mr. Hofmann has been with the Ohio Auditor of State for 12 ½ years. Prior to that, he was a senior analyst with the United States General Accounting Office for 17 years; and an auditor with the Comptroller's Office of the City of Philadelphia, PA. prior to that. Mr. Hofmann has served in numerous capacities with other professional organizations and is a past president of both the Greater Cincinnati and the Central Ohio Chapters of the Information Systems Audit and Control Association. Mr. Hofmann is a Certified Public Accountant, a Certified Information Systems Auditor, a Certified Fraud Examiner, a Certified Government Financial Manager, and a Certified Information Technology Professional. Mr. Hofmann received a Master's of Business Administration from Miami University and a BA from the College of Wooster

**Board Member at Large
(Vote for One)**

Stephanie A.M. (Sam) Smith

Sam has been a member of ACFE and the Central Ohio Chapter of ACFE since 2007. She is a CFE (certified in 2008 after completing the Chapter's Training Program). She has a Ph.D. in Finance and Economics and has taught at the university-level for 20+ years. She is currently employed as the Senior Content Developer, Finance for Aplia, Inc., a division of Cengage Learning. Sam is interested in serving as a member of the Chapter's Board of Directors and supporting the activities of the Chapter and its membership. Her election will provide fresh, new ideas to the Board.

Gary Burkholder

Gary Burkholder is the CEO and President of NorthCoast Research, Inc., a private investigative research firm. He earned a B.S. in Criminal Justice, cum laude (1977), and an M.A. in Sociology (1980) from Bowling Green State University; and has served as an Adjunct Assistant Professor in the Criminal Justice Program at his alma mater. Burkholder served as a Probation Officer and Bailiff in the Port Clinton Municipal Court (1982). From 1982 to 1985, Burkholder was a Researcher in the Governor's Office of Criminal Justice Services. Burkholder's experience includes a four-year term as a

Pickerington City Councilman and a four-year term as an Etna Township Trustee. He is an active member in several professional investigative and security organizations.

James R. Brooks

Educational Background:

BBA from Kent State University
MBA from Ohio University

Certifications:

Certified Public Accountant
Certified Internal Auditor
Certified Fraud Auditor

Current Employment:

Director Audit Services
American Electric Power

Other Affiliations:

Institute of Internal Auditors
American Institute of Certified Public Accountants

Comments:

I have been involved in auditing for approximately 33 years, most of that with American Electric Power. I passed the CFE examination approximately two years ago.

Personal Data:

I am married with three adult children and I reside in Pickerington Ohio.



Map & Parking Directions

Franklin University, Phillips Hall, Room 220– across the street from McDonald’s & Donato’s on the corner of Main Street & South Grant Avenue

(614) 797-4700

- FROM SOUTH OF DOWNTOWN:
 - Take I-71 north to Livingston Avenue exit
 - Follow Livingston Avenue east to Grant Avenue
 - Turn left (or north) on Grant Avenue – parking lot will be on your left
 - Phillips Hall is on the left on the corner of Main Street & Grant Avenue

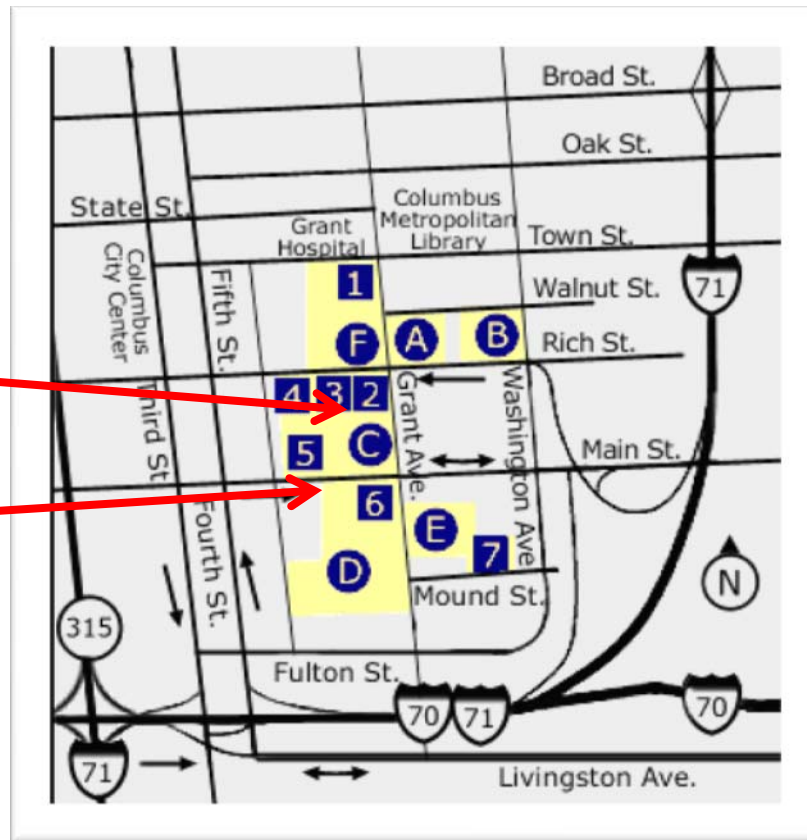
- FROM EAST OF DOWNTOWN:
 - Take I-70 west to Fourth Street exit
 - Follow Fourth Street (one way northbound) to Main Street
 - Turn right (or east) on Main Street
 - Turn left (or north) on Grant Avenue – parking lot will be on your left
 - Phillips Hall is on the left on the corner of Main Street & Grant Avenue

- FROM NORTH OF DOWNTOWN:
 - Take I-71 south to the Main Street exit
 - Stay left on the exit ramp to the light
 - Turn right on Main Street
 - Follow Main Street to Grant Avenue
 - Turn left (or south) on Grant Avenue – parking lot will be on your right
 - Phillips Hall is on the left on the corner of Main Street & Grant Avenue

- FROM WEST OF DOWNTOWN:
 - Take I-70 east to the Livingston Avenue exit
 - Follow Livingston Avenue east to Grant Avenue
 - Turn left (or north) on Grant Avenue – parking lot will be on your left
 - Phillips Hall is on the left on the corner of Main Street & Grant Avenue

6 = Phillips Hall
Across the street from
McDonald's & Donato's

Lot D is right by Phillips
Hall.



RESERVATIONS REQUIRED! In case you've forgotten, the Columbus Chapter CFE will be holding their next Luncheon on June 16, 2010 at the **FRANLIN UNIVERSITY, PHILLIPS HALL, ROOM 220**. As is always the case, the food will be great and the speaker will be superb! However, reservations are required.

PRICES: \$12.00 Member/ \$14.00 Non-Member
RSVP: Norman Hofmann
(614)728-7164

E-Mail: nahofmann@auditor.state.oh.us

AGENDA: 11:15am Registration
11:30am Lunch
12:00n Speaker

POLICY: The deadline for reservations/cancellations is Monday, June 14, 12:00 noon.

NOTE: ALL RESERVATIONS MADE AND NOT CANCELED BY THE DEADLINE MUST BE PAID FOR.

BONUS: ONE LUNCHEON = ONE HOUR CPE
Check out the National CFE Website:
WWW.ACFE.COM

Franklin University – Phillips Hall



CENTRAL OHIO CHAPTER, ACFE