

**ASSOCIATION OF
CERTIFIED FRAUD EXAMINERS
CENTRAL OHIO CHAPTER
JUNE, 2011
NEWSLETTER**





Central Ohio Chapter of the C.F.E.

JUNE, 2011

“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

Summer is here! It's been a long time coming, but, by golly, we made it! This is the final newsletter before we take our well earned summer break . But, due to summer vacations, conferences, following Rep. Anthony Weiner on Twitter, keeping up with the Kardashians or just enjoying the break in the weather, you're getting the 'Newsletter Lite' version for this month! But fear not – we'll be back up and running on all gears come September with a new Board and a new attitude to serve you better!

Speaking of which, this is just a reminder, that unlike Al Qaeda that just 'appoints' a successor after their last one had 'fallen and couldn't get up', our next Board elections are Wednesday, June 22. See page 4 of this newsletter to review the candidates so you can make an informed decision next week!

Now, I KNOW what you're thinking ... 'What the heck is Mike going to be doing over this summer break'? Well, first I'm going to do some research to make sure I'm not related to Arnold Schwarzenegger (and I highly advise YOU to do that too!); I'm NOT going to open a Twitter account (that just seems to always go wrong!); iron my Speed-O so I look 'just right'; apologize to a whole new group of people on the golf course; hit a few public pools and beaches (see Speed-O note above); and just hangout with all of my on-line friends ... on-line, of course! And HEY! If you're bored, call me – I ALWAYS seem to be free – maybe we can go swimming together! (Speed-O note!)

Anyway, have a great summer! It's the only one for 2011!

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DIRECTORY OF OFFICERS 2010-2011 CHAPTER YEAR

President Dave Welch, DBA, CPA, CFE (614) 947-6108 welchd@franklin.edu	Vice-President VACANT
Treasurer Peter Kimani, CFE, CPA, (614) 638-1873 pkimani@gmail.com	Secretary Danny Case, CFE, CPA (614) 716-1153 dlcase@aep.com
Board Member Stephanie (Sam) Smith, PhD, CFE (614) 260-7267 samsmith7625@gmail.com	Past President Chrissie Powers, CFE, CPA, CVA, CFF (614) 722-7914 chrissie.powers@att.net
Dr. Tom Hrubec, CFE, CPA, CMA hrupect@franklin.edu (614) 947-6100	
Training Officer Dr. Henry C. Smith, III, CFE, CMA, CCS hcsmith@otterbein.edu (614) 823-1298	Speaker's Bureau VACANT
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**JUNE 22nd
LUNCHEON SPEAKER
TBA**



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 22, 2011 (Elections)
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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 Peter no later than June 20, 2011 at:

PKIMANI@GMAIL.COM



CONGRATULATIONS go to Josh Murray, one of the members of the Student Prep Course Class of 2011. He recently completed the course and is now a Certified Fraud Examiner.

The following Board Positions are up for election at our June 22, 2011 luncheon:

President (Due to recent resignation)

Vice President

Secretary

Board Member at Large

Chapter Officer Duties

Below are the general duties for chapter officers. Additional duties or restructuring of duties may vary with each chapter.

President

Only a certified member of the Association of Certified Fraud Examiners who is in good standing may hold the office of President. The President shall be the executive head of the Chapter, and when present, shall preside at all meetings of the Chapter and Board of Directors. He or she shall exercise general supervision and management of the affairs of the Chapter; shall consult with and inform other Officers and Directors, Members, and the Corporation of significant events; shall make an annual report to the Members of the Chapter and the Corporation; and shall have additional duties as may be delegated by the Board from time to time.

Vice President

The Vice President shall report to the President and shall assume the duties of the President in his or her absence. The Vice President shall be responsible for other duties that the Board shall delegate from time to time. The Vice President shall be a Member of the Association of Certified Fraud Examiners in good standing. The Board may vote to allow Associate Members to hold the office of Vice

President. Notwithstanding the forgoing, if the office of President becomes vacant before the expiration of the term, the Vice President may not assume that position for the unexpired term unless the individual is a Certified Fraud Examiner in good standing.

Secretary

The Secretary shall report to the President and shall be responsible for maintaining all records, other than financial, maintained by the Chapter. The Secretary shall also be responsible for the Membership records and attendance; the minutes of the meetings; and other duties that from time to time may be required. The Secretary shall be a Member of the Association of Certified Fraud Examiners in good standing.

Treasurer

The Treasurer shall report to the President and shall be responsible for all financial records maintained by the Chapter. All moneys received by the Chapter as well as disbursements there from, shall be the responsibility of the Treasurer. He or she will ensure that any funds received are properly deposited for safekeeping to the credit of the Chapter; that all disbursements are properly approved; that the Board is kept advised of the status of the accounting of funds; and otherwise perform appropriate duties to see that the assets of the Chapter are properly safeguarded. The Treasurer shall produce annual financial statements of the Chapter and submit them to the Board and the Corporation within three months of the end of the Chapter's fiscal year. The Treasurer shall be a Member of the Association of Certified Fraud Examiners in good standing.



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

**VICE-PRESIDENT
(vote for one)**



Melissa Smart, CFE, CFI
Vice President | Global Security &
Investigations | JPMorgan Chase

I have a BA in Criminology from The Ohio State University. I worked as a criminal investigator for the State of Ohio, and have been an investigator with JP Morgan Chase Bank for nearly 13 years. I have been a member of the Central Ohio Chapter for many years, and have previously served as Chapter Treasurer and as a Board Member at Large. I have also represented the Chapter as a member of the Emerging Trends planning committee for the past 4 years. I would very much like to re-join the board to help ensure the future success of Chapter goals and objectives.

**SECRETARY
(vote for one)**

Danny L Case, CFE, CPA
Senior Audit Consultant
American Electric Power

EDUCATIONAL SUMMARY

BS in General Management with Specialization in Accounting Purdue University 1978
Certified Financial Planner Program College For Financial Planning
Certified Public Accountant
Certified Fraud Examiner

WORK EXPERIENCE

I have approximately 33 years experience in Audit Services with AEP. I was in charge of audit crew which did operational/financial audits for Indiana Michigan Power and Michigan Power Companies from 1981 through 1996. Since that time, I have relocated to Columbus, OH and have been involved in a multitude of different activities and audits involving the customer billing system, Sarbanes Oxley compliance, and financial controls reviews. I also perform fraud investigations.

MEMBERSHIPS

Central Ohio Chapter of Certified Fraud Examiners (Secretary September 2001 - May 2003; Vice President September 2005 - May 2007; Board Member at Large - September 2007 - June 2009; Secretary September 2009 - May 2011)
National Association of Certified Fraud Examiners
American Institute of Certified Public Accountants
Indiana CPA Society
Institute of Internal Auditors (IIA)
Central Ohio Chapter of Institute of Internal Auditors

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

Dennis Trzeciak, CFE, CPA, MBA
Internal Auditor at SERS.

Dennis' work experience includes:

1985 – 1988: Ernst & Whinney:
Senior Auditor
1988 – 1992: Toledo Hospital: Senior
Internal Auditor
1992 – 1994: Toledo Hospital: Asst.
Controller
1994 – 1998: Henry County Hospital:
Chief Financial Officer
1999 – Present: SERS: Internal Auditor
2003 - Present: Franklin University:
Adjunct Professor

Certifications and degrees include:

1984 – BBA: Accounting, Cleveland
State University
1986 – Certified Public Accountant
certification
1992 – MBA: Finance University of
Toledo
2000 – Certified Fraud Examiner
certification

SERS Responsibilities:

Developed new Internal Audit section
for SERS, audited various SERS' departments
and functions (investments, finance, member
services, healthcare, etc.), planned and
completed all phases of SERS' audits,
performed special projects for SERS Board,
initiated internal audit's policy and procedure
statements, appointed SERS' Privacy Officer
January 2002.



Steve Ritzer, CPA, CFE
Manager, Blue & Co., LLC

My name is Steve Ritzer and I'm an Audit
Manager for Blue & Co. in their Columbus,
Ohio office. I've worked in public accounting
for the past 12 years in a variety of industries
including healthcare, not-for-profit, real estate,
and pension plans. I serve as a trusted business
advisor to my clients by providing assistance in
financial reporting, accounting and compliance
issues. I'm a member of the Association of
Certified Fraud Examiners, Healthcare Financial
Management Association, American Institute of
Certified Public Accountants, and the Ohio
Society of Certified Public Accountants.

I graduated from Ohio University with a
concentration in accounting and business pre-
law. Prior to Blue & Co, I worked for seven
years with a big four accounting firm and a large
regional accounting firm.

I'm married and have twin girls. I live in
Johnstown, Ohio and enjoy running, outdoor
activities, and spending time with the family.

Michael Day, CFE
Auditor of State

No Bio Submitted

RESERVATIONS REQUIRED! In case you've forgotten, the Columbus Chapter CFE will be holding their next Luncheon on June 18, 2011 at the **FRANKLIN 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: Peter Kimani
(614) 638-1873

E-Mail: pkimani@gmail.com

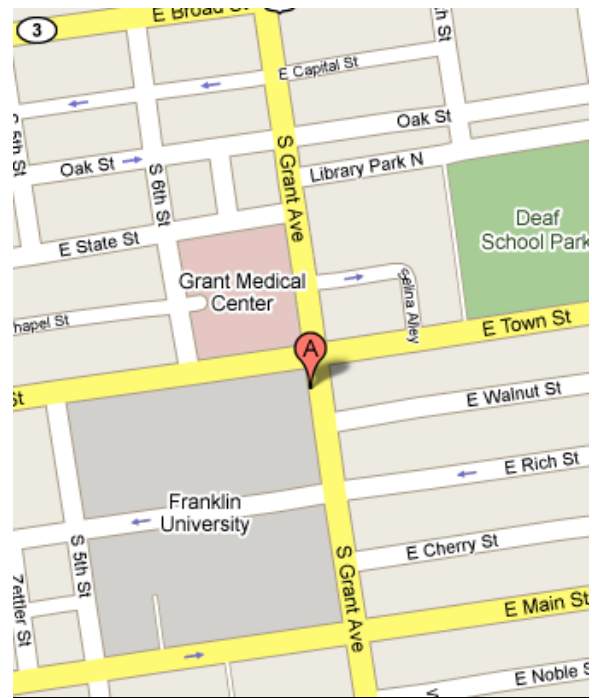
AGENDA: 11:15am Registration
11:30am Lunch
12:00n Speaker

POLICY: The deadline for reservations/cancellations is Monday, June 20, 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