

**ASSOCIATION OF  
CERTIFIED FRAUD EXAMINERS  
CENTRAL OHIO CHAPTER  
NOVEMBER, 2012  
NEWSLETTER**





# Central Ohio Chapter of the C.F.E.

## NOVEMBER, 2012

“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

Happy November! The elections are over! ... and whether or not you were happy with the outcome of whatever elections you were following, the best thing is that there are no more commercials! I'm sorry, but I'll admit it now ... Call me crazy, but I missed the car, cell phone, insurance (yes, I MISSED Flo), food and, – even the occasional Sham-Wow commercials! I think I was going thru withdrawal – I actually changed the channels looking for the 'normal' commercial – the ones that I usually avoid during the 'off season'! I am glad that elections only come once every 2 years!

Can you believe that the end of the year is near? We've got Thanksgiving coming up but then be prepared, Christmas is in 6 weeks! Have you put up your tree yet? If so, please phone a friend because it's WAY too early for that.

Speaking of the end is near, the rumors are true! After this month's newsletter, you're not going to have ole Mike Toth to kick around anymore.

After 30+ years of public service, I am retiring, not only from my work place but also from being the Central Ohio CFE Newsletter editor. I started being the newsletter editor back in August of 1996. Luckily, I was on the ground floor when your Central Ohio CFE started to build and become what we are today. Like the saying goes, everything that begins must have an end.

I've thoroughly enjoyed my stint as your editor and enjoyed each and every person that I've had the pleasure to work with or talk to over the years.

So, as I dot my last 'I' and cross my last 'T', I'd like to thank everyone for their support and positive comments I've had while being the editor. I hope you afford the new editor(s) that same support.

So, come January, a new year, we really are going to start anew.

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### **PRESIDENT'S MESSAGE**

Well, the Bucks are still undefeated, the election is over and, as I write this, it is nearly seventy degrees out in November. At least one of those is important, I will actually insist two are.

This month's meeting will be unusual in that we are holding a special election to expand the Board of Directors by two at-large directorships. While the Board could have selected the new directors by appointment, we believe it is important to have your input in this decision. As an organization we are looking to become more active in meeting the needs of our membership and believe expanding the Board will better enable us to do that.

Elsewhere in this newsletter you should find brief biographies on the four candidates who have already declared an interest in one of the open spots. Additional nominations will be accepted, including from the floor. The top vote getter will get a two year term ending in June, 2014 while the second highest vote getter will serve until June, 2013 to maintain our staggered terms on the Board.

The National ACFE recently concluded a two day training seminar in Columbus. I was unable to attend myself due to scheduling issues but would like to hear from anyone who was able to attend the sessions. These sessions are more intense than the normal local training provided by other organizations and feature top notch instructors. I am hoping, that working with National, we can expand course offerings in Central Ohio.

Coming up on December 12th will be a one day fraud training event in Columbus that we are sponsoring in conjunction with the Ohio Society of CPAs. Chrissie Powers and I have been asked to present at that event.

We are also in the planning stages for next year's Emerging Trends conference that will be held in June. Look for details on that one.

I am always looking for new ideas to make membership in the ACFE and the Central Ohio Chapter more valuable and worthwhile. If you

are unable to attend a meeting, but have a good idea, please do not hesitate to email or call me. See you on the 20th at the Boathouse.

Heinz Ickert



**NOVEMBER 20th  
LUNCHEON SPEAKER  
EHREN W. SLAGLE  
COLLINS & SLAGLE CO, LPA**

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**Fraud In Contested Probate Proceedings**

Ehren W. Slagle is a partner in the Columbus law firm Collins & Slagle Co., LPA, where his practice focuses primarily on probate litigation, domestic relations, and business litigation, all of which frequently include varying degrees of fraud. Mr. Slagle is a *Magna Cum Laude* graduate of Capital University Law School. While at Capital, Mr. Slagle was Managing Editor of the Law Review, completed an externship with Judge John D. Holschuh in the United States District Court for the Southern District of Ohio, and was nominated to the Order of the Curia. Prior to law school, Mr. Slagle obtained his B.A. from Baldwin-Wallace College where he was a two-year captain of the varsity golf team. Mr. Slagle is a frequent speaker for the Ohio State Bar Association on the topic of probate litigation, including will contests, admission of lost wills, concealed and embezzled assets, contested use or withdrawal of life-sustaining equipment, trust litigation, and disposition of bodily remains for the OSBA's Elder Law Institute and Probate Litigation seminars.

Mr. Slagle has also published on the topic: *The Modern Family Feud*, Columbus Bar Association, Lawyers Quarterly, Winter 2010. Mr. Slagle lives in Central Ohio with his wife and two daughters. Mr. Slagle enjoys running, playing golf, and is an active participant in Pelotonia, which is an annual bike tour that raises money for cancer research at Ohio State University's James Cancer Hospital and Solove Research Institute.

<b>DIRECTORY OF OFFICERS 2011-2012 CHAPTER YEAR</b>	
<p><b>President</b> Heinz Ickert, CFE, CPA (614) 464-3343 <a href="mailto:Heinz.Ickert@att.net">Heinz.Ickert@att.net</a></p> <p><b>Treasurer/Website Adm</b> Aaron Eckstein, CFE, CIA, CRMA (614) 677-0230 <a href="mailto:ecksteal@nationwide.com">ecksteal@nationwide.com</a></p> <p><b>Board Member</b> Kevin Brun, CFE, CIFI, SCLA (614) 398-9879 <a href="mailto:mrcfe@aol.com">mrcfe@aol.com</a></p> <p>Steve Ritzer, CFE, CPA (614) 595-3901 <a href="mailto:sritzer@blueandco.com">sritzer@blueandco.com</a></p>	<p><b>Vice-President</b> Melissa Smart, CFE, CFI (614) 248-8909 <a href="mailto:melissa.b.smart@jpmchase.com">melissa.b.smart@jpmchase.com</a></p> <p><b>Secretary</b> Danny Case, CFE, CPA (614) 716-1153 <a href="mailto:dlcase@aep.com">dlcase@aep.com</a></p> <p><b>Past President</b> Chrissie Powers, CFE, CPA, CVA, CFF (614) 722-7914 <a href="mailto:chrissie.powers@att.net">chrissie.powers@att.net</a></p>
<p><b>Training Officer</b> Dr. Henry C. Smith III, CFE, CMA, CCS <a href="mailto:hcsmith@otterbein.edu">hcsmith@otterbein.edu</a> (614) 823-1298</p>	<p><b>Speaker's Bureau</b> VACANT</p> <p><b>Student/Board Liason</b> Matt Neitz <a href="mailto:matt.neitz@otterbein.edu">matt.neitz@otterbein.edu</a></p>
<p><b>Newsletter Editor</b> Michael Toth, CFE (614) 728-7112 <a href="mailto:mhthoth@auditor.state.oh.us">mhthoth@auditor.state.oh.us</a></p> <p><b>Central Ohio CFE Website</b> <a href="http://www.centralohiocfe.com">www.centralohiocfe.com</a></p>	



At its most recent meeting, the Board of Directors decided to increase the number of at-large directors to four from two presently. This is being done to allow more input into matters affecting the Chapter and provide greater opportunities from our newer and younger members to participate. Plans to increase the activities of the Chapter make an expansion of the Board prudent.

Nominations will be accepted from the floor on the 20<sup>th</sup>. The largest vote getter will serve a term ending June 2014 while the second largest vote getter will serve until June, 2013 to maintain our current Board stagger.

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**PLEASE NOTE:** All board positions require that you are present at **a minimum of 50%** of the board meetings and the term is for two years.

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## **Board Member at Large**

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### **Daniel Downs**

In 2008, I decided to make a career change to better support my family, and I wanted that change to focus on something that I really cared about.

Watching news events at the time, I'd developed a strong sense of disappointment with what seemed like an increase of fraud against the average investor and the typical consumer. I felt a lack of justice and I decided that wherever my career path might take me, I wanted to be on the right side of the business I was a part of. To accomplish this, I knew that I needed to learn more about business, and more about fraud.

This led me to return to graduate school and for a brief time I also had the pleasure of working as a Fraud Investigator, analyzing data and identifying trends that would detect fraud rings. Eventually I would seek out a career in internal audit where I found opportunities to use and expand my knowledge.

I'm now a Certified Fraud Examiner and an external IT Auditor. But most importantly I enjoy where I work and I continue to have a genuine interest in learning and improving my skills. That's also why I've been actively attending meetings and events at the Central Ohio ACFE local chapter for the last three years.

I would now like to build on my experiences by helping others who share my interest in the study of fraud. I believe that becoming an At-Large Director would be a wonderful step towards achieving this goal.

I have listed below a quick snapshot of my Education, Professional Experience, Certifications, and my family members who make everyday a good day.

#### **Education:**

Keller Graduate School, DeVry University, Master of Business Administration (MBA)  
Bachelor of Technical Management, DeVry University

#### **Certifications:**

Certified Fraud Examiner (CFE)  
Certified Information Systems Auditor (CISA)

#### **Professional Experience:**

Ernst & Young, Advisory Services

(Aug. 2012 – current)  
IT Auditor, Alliance Data  
(Mar. 2010 – Aug. 2012)  
Fraud Investigator, Alliance Services  
(Oct. 2009 – Mar. 2010)

**Family**

I live in Marion with loving wife Brandi, my ornery son Airius, and my three amazing daughters, Andromeda, Iambe and Calpurnia.

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## Josh Murray

My name is Josh Murray. Currently I work at JP Morgan Chase bank in the Business Banking Operational Risk Management department. My work experience and background has been in the fields of risk management and fraud investigation. I recently finished my MBA from Otterbein University in May 2012.

I am interested in joining the Board of Directors as I feel I have some good ideas that can help increase membership in the chapter as well as increase our visibility throughout central Ohio. I would like to create more opportunities for networking both inside and outside the chapter as well as provide more outlets for members to get to know one another.

I am looking to become more involved in the chapter. I feel that I would bring a different perspective to the Board of Directors and ask for your vote. Thank you very much.

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## Tyler Van Dyne

My name is Tyler Van Dyne and I work in the Office of Internal Audit at Nationwide Insurance. After graduating from Ohio University, I began working in the financial services industry and have over 4 years of audit and compliance experience, including risk management and various

fraud prevention and detection related activities.

I am very interested in getting involved and taking on responsibilities to assist the chapter in building membership, networking opportunities, strategic partnerships and overall development of the chapter and feel I can provide youthful insight.

Thank you for your consideration.

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## Stephanie A.M. (Sam) Smith

Hi! My name is Sam Smith, and I've been a CFE since 2007 and a member of the Central Ohio Chapter of CFEs for approximately six or seven years. For years I merely attended the monthly meetings and the conferences. Two years ago, however, I decided to try to give back to the Chapter and nominated myself for a position on the Board. I was fortunate enough to be elected by you to fill the position of At-Large Board member. With your support, I'd like to continue my service to the chapter. Therefore, I'm asking for your vote to fill one of the new positions created by the Chapter's Board of Directors. Thank you, and I'll forward to seeing you at the meetings and chapter activities.

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**The Name has changed but the location stays the same.**

**We're still having our luncheons at 670 W. Long St – however don't be fooled; it's now called **The Boat House at Confluence Park.****



## We Want You

Got a good work/fraud 'war story'?  
We'd love to hear it at one of our  
upcoming luncheons!

Got a good idea or want to help out?  
We'd love to have you aboard!  
Contact a Board Member

## LUNCHEON RESERVATIONS!!



Please make your luncheon  
reservations on our new  
website no later than  
November 19, 2012 at:  
[www.centralohiocfe.com](http://www.centralohiocfe.com)

## Luncheon/Membership Fees:

### Luncheons:

Member : \$16.00

Non-Member: \$20.00

### Local Membership:

Certified Member: \$25.00

Associate Member: \$30.00

**Affiliate Member: \$35.00**

**Students: \$15.00**



## 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 Tuesday of the selected months, we've got a date at the Confluence Park (BoatHouse) for the Central Ohio CFE luncheons ... don't be late and I promise to have you home by midnight!!

- November 20, 2012
- December 12, 2012 – Ohio Society CPA Joint Fraud Conference (Crown Plaza North)
- January 15, 2013
- March 19, 2013
- May 21, 2013
- June 18, 2013



"I GUESS RETIREMENT IS O.K.,  
BUT WHAT I MISS MOST IS GOOFING  
OFF ON COMPANY TIME."



MEMBERSHIP APPLICATION (2013 Calendar Year)
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
CENTRAL OHIO CHAPTER
PLEASE PRINT LEGIBLY

Name \_\_\_\_\_ Nickname: \_\_\_\_\_
Professional Certifications: \_\_\_\_\_
Job Title: \_\_\_\_\_
Employer: \_\_\_\_\_
Preferred Mailing Address: Office: \_\_\_\_\_ Residence: \_\_\_\_\_
Street: \_\_\_\_\_ Email Address: \_\_\_\_\_
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code +4: \_\_\_\_\_
Telephone: Office ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_ Cell ( ) \_\_\_\_\_
Please include me in any directory that is made available only to other members \_\_\_ Yes \_\_\_ No

Central Ohio Chapter Membership Dues and Stipulations

Please Indicate Membership Level

- Certified Member \$25.00 A Certified Member is a CFE and current member in good standing with the National Association of Certified Fraud Examiners (ACFE).
ACFE Member ID# \_\_\_\_\_
\*\* A Certified Member is eligible to vote, hold offices in the Chapter, and serve on Chapter committees.
Associate Member \$30.00 An Associate is an Associate current member in good standing with the National ACFE.
ACFE Member ID# \_\_\_\_\_
\*\* An Associate Member is eligible to vote, serve on Chapter committees and hold offices in the Chapter, other than President and Training Director.
Affiliate Member \$35.00 An Affiliate member is not a current member of the National ACFE and may not claim affiliation with ACFE.
\*\* An Affiliate member may attend Chapter meetings and serve on Chapter committees.
An Affiliate member is eligible to participate in Chapter training programs.
(Note: Student affiliate status is available to full time students for \$15).

ANNUAL DUES ARE PAYABLE ON OR BEFORE JANUARY 1, 2013

Mail this application, your check (payable to Central Ohio Chapter ACFE) and your business card to:
Central Ohio Chapter-ACFE,
P.O. Box 15312
Columbus, OH 43215

This is a Membership Renewal \_\_\_\_\_ New Membership Application \_\_\_\_\_
If new member, I was referred by: \_\_\_\_\_

Annual Dues for the Central Ohio Chapter do not include annual dues for National ACFE. Affiliate members are encouraged to seek membership with ACFE. Call (800) 245-3321 in Austin, Texas for membership information.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**RESERVATIONS REQUIRED!** In case you've forgotten, the Columbus Chapter CFE will be holding their next Luncheon on November 20, 2012 at the **CONFLUENCE PARK (now called The BOATHOUSE)**. As is always the case, the food will be great and the speaker will be superb! However, reservations are required.

**PRICES:** \$16.00 Member/ \$20.00 Non-Member

**RSVP:** Aaron Eckstein  
(614) 677-0230

E-Mail: [eckstea1@nationwide.com](mailto:eckstea1@nationwide.com)

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

**POLICY:** The deadline for reservations/cancellations is Monday, November 19, 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](http://WWW.ACFE.COM)

## 679 West Long St.

