



Association of Certified Fraud Examiners

## Central Ohio Chapter

### NEWSLETTER

VOLUME 1, ISSUE 4      SEPTEMBER, 2013

#### PRESIDENT'S MESSAGE

Time to get cracking on a new Chapter year. After the summer off I am looking forward to seeing all of you at the Boat-house on the 17 Tuesday of September, November, January, March and June so get those calendars marked.

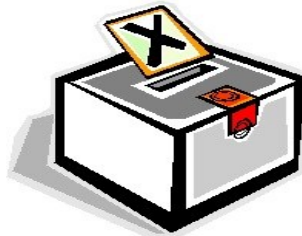
The Emerging Trends Conference is already shaping up and will be held on the 5th of May. A number of general session speakers have already been lined up and I promise you, you will not be disappointed. (I am not going to spoil it by pre-announcing the line up now, but you will want to be there). Next year's conference will exceed our 2013 effort which I thought was outstanding. We will be bulking up the accounting and investigative side of the presentations.

We could still use a few more volunteers for our Chapter's committee as we have a lot of work to do to make this the most successful conference anywhere. A lot of work di-

vided between a number of hands makes the individual effort painless.

We will be looking to beef up our luncheon presentations also. One idea I got from the national conference would be to have a longer session concurrent with or following our luncheon. This would make it easier for those of you away from downtown to justify the drive in to lunch. I am thinking I will teach a two hour ethics course after the January luncheon for those CFEs who need to fulfill their ethics requirements (and that would be all of you). I would appreciate your ideas for other subjects to cover in two to four hour sessions after our regular luncheon. Any charge required would be as low as possible – cheap CPE!!!!

We are working on some social events including evening mixers and networking to add additional value to your membership. Melissa is working on



#### It's Special Election Time!

arranging a trip to the L.E.P.D. shooting range.


Daniel Downs is working to upgrade our social networking skills through LinkedIn. If you have an employment position to fill or are seeking an opportunity, let Daniel know and we will get it into the newsletter.

We are also having a special election to fill a Director-at-Large slot that opened due an employment change affecting Josh Murray who had to resign his recently elected post. Anyone interested should let Daniel Downs know immediately. Nominations will be accepted from the floor.

Wow, a busy September, see you all on the 17

Heinz Ickert

#### SOCIAL MEDIA:

- Visit us online: 
- Connect with us on LinkedIn: 

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#### MEMBERSHIP DUES

Certified Member: \$25.00 **What do you get?**

Associate Member: \$30.00 Discounted prices on Luncheons and Events.

Affiliate Member: \$35.00 **When is it due?** Yearly

Students: \$15.00 **Where can you pay up?**

www.CentralOhioCFE.com (or use the mail in form found on the last page of the newsletter)

What's the least profitable crime in America? (Answer on Page 2)



Topic: Crucial Conversations™ Skills

## SPEAKER'S BIO

### AJ Righter

AJ Righter is a problem person – not the kind that creates problems (not most of the time anyway), but the kind that really gets excited about solving them. For him, it seems that solving persistent and resistant problems in most cases comes down to an issue of changing human behavior. That's why he's invested his professional, educational, and research efforts into better understanding what makes people "tick."

For example, his background includes change projects in private industry, the federal government, and the nonprofit sector. Currently he is a consultant and trainer, delivering training to hundreds of people each year and guiding behavioral change efforts in organizations. He holds a BS in Psychology and an MS in Organizational Communication with an emphasis in Statistics. AJ is happily married to Emily Righter and has 3 young children.

## UPCOMING LUNCHEONS

Local Chapter meetings are held bi-monthly on the third Tuesday of the month.

Future meeting dates are as follows:

- September 17, 2013
- November 19, 2013
- January 21, 2014
- March 18, 2014
- June 17, 2013

### RESERVATIONS REQUIRED!

**The location hasn't changed.**

The Central Ohio Chapter will be holding its next Luncheon at The Boat House (formerly known as Confluence Park) on 679 W. Spring Street Columbus, Ohio 43215.

### PRICES:

\$16.00 Member

\$20.00 Non-Member

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



Please make your luncheon reservations on our website no later than September 16, 2013 at: [www.centralohiocfe.com](http://www.centralohiocfe.com)

### To RSVP:

[www.centralohiocfe.com](http://www.centralohiocfe.com)

**POLICY: The deadline for reservations/cancellations is Monday, September 16, 12:00 noon.**

### AGENDA:

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



Mark your calendar's, the next Chapter Meeting is September 17th.



Attendance to 1 luncheon counts as 1 CPE credit!

## BOARD SPECIAL ELECTION

The September 17th luncheon will include a special board member election. Josh Murray has vacated his position as Board Member at Large, due to a recent job relocation. If you are interested in serving a term on the board please send an email to [DanielDownsCFE@gmail.com](mailto:DanielDownsCFE@gmail.com) as soon as possible. Nominations will also be taken from the floor prior to the election.



Would you like to join the Board? Please let us know!

### Requirements:

- All voting members of the board must be current on Local Chapter dues.
- All board positions require a minimum meeting attendance of 50
- Board terms last for two years (the term for the vacant position began on July 1<sup>st</sup>, 2013)

## NOMINEE FOR BOARD MEMBER AT LARGE

### Norman Hoffman, CPA, CISA, CFE, CGFM, CITP, CGMA

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 18 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 previously served as the treasurer of the Central Ohio Chapter of Certified Fraud Examiners. He has also serviced 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.



### Mark A. Welp, CPA, CFE, MAcc

As an Audit Principal and Certified Public Accountant, Mark specializes in leading and performing annual audits and reviews of company financial statements across a diverse client base. Mark's abilities extend beyond the basic assurance services with his background as a Certified Fraud Examiner (CFE). As a CFE, Mark provides a wide range of services from internal control evaluations to forensic examinations.

Prior to joining Ary Roepcke Mulchaey, Mark worked in the audit division of Ernst & Young, LLP. Mark graduated with a Bachelor of Arts degree in Accounting from Otterbein College as well as a Master of Accounting degree from The Ohio State University. While at Otterbein, he was a four year member of the Men's Soccer Team, serving as captain his senior year.

Mark is a member of:

- AICPA
  - o Accounting and Auditing Committee
  - o Editorial Advisory Committee
- ACFE

## MEETING MINUTES

### June 18, 2013:

The meeting was called to order by Heinz Ickert. Others in attendance were Danny Case, Chrissie Powers, Aaron Eckstein, Kevin Brun, Sam Smith, Josh Murray, Henry Smith, and Daniel Downs.

### The following agenda items summarize the board meeting:

- ◇ The minutes to the March 19, 2013 Board meeting were approved. Danny Case reported there were 76 members for 2013.
- ◇ The treasurer report was given by Aaron Eckstein and approved by the Board. The chapter has a cash balance of \$22,988.58. Payments to speakers for the 2013 Emerging Trends conference were approved: Joseph Buckley-\$3,300, Weston Smith-\$2,000, Phil Sorentino-\$500. Payments will be made after the check for attendance fees is received from the Auditor of State office. It was also determined that debit cards to the chapter's checking account will be provided to Heinz Ickert, Melissa Smart, and Aaron Eckstein.
- ◇ The Board had extensive discussions concerning the 2013 Emerging Trends Conference as follows:
  - ◇ A Statement of Revenues and Expenses was distributed by Heinz Ickert who indicated that he was unable to reconcile the revenue amount provided by the Auditor of State (AOS) office with his estimate of revenue.
  - ◇ The AOS had requested to enter a one year contract with the chapter for the 2014 conference and keep the terms the same which included 75 admissions.
  - ◇ The Board expressed serious concerns about the Chapter holding all the financial risk for the conference and it appearing as if the Chapter would have little decision making authority.
  - ◇ It was determined that Heinz would draft a formal letter to the AOS outlining the terms under which the chapter would agree to move forward with the 2014 conference, the roles of the chapter and the AOS office. The letter would be forwarded to Board members for review and suggested changes prior to the final draft being prepared.
  - ◇ Related to the 2014 conference it was stated that the contract with the Downtown Hilton was overdue. Dates are May 5 & 6, 2014. Attendance fees will be increased along with the quality of the various speakers.
  - ◇ It was decided to publish in the newsletter information concerning a social event at a shooting range to gauge how much interest there is from the chapter's members. Once this information is known, a possible date can be determined.
  - ◇ Daniel requested guidance from the Board related to how the chapter wants to utilize social media such as LinkedIn, Face Book, and Twitter going forward. It was stated that there are links from the chapter website but passwords are not know. It was suggested that Adam Featherling be contacted as he was involved in their set-up.
  - ◇ A motion was made and approved to adjourn the meeting.



COCFE Imaginary

World Headquarters

## MEETING MINUTES

### August 20, 2013:

The meeting was called to order by Heinz Ickert. Others in attendance were Danny Case, Chrissie Powers, Aaron Eckstein, Melissa Smart, and Daniel Downs.

#### The following agenda items summarize the board meeting:

- ◇ Danny Case stated that there were currently 77 paid members for 2013.
- ◇ The treasurer report was given by Aaron Eckstein and approved by the Board. The chapter has a cash balance of \$114,092.67 through June 2013. The balance reflects the receipt of the check from the Auditor of State office in the amount of \$91,500 related to the Emerging Trends Conference. However, expenses of the conference which have been paid are not reflected in this statement.
- ◇ On July 21, 2013, Josh Murray who had been elected Board Member at Large during the June elections submitted his resignation to the Board via email. Josh indicated that he had recently started a new job in a nearby city and would be unable to attend most meetings and luncheons. Therefore, he felt it was in the best interests of the chapter to resign. According to the Chapter's Bylaws, the Board is to appoint a replacement. However, since the full two year term for this position is just starting, a motion was made and approved by the Board to hold an election during the September 17 to notify the membership via email. Heinz will prepare a ballot of members who indicate they wish to run for this position.
- ◇ Discussions were held concerning a social event at a shooting range. Melissa indicated that LAPD on Bethel Avenue is a possible location. The chapter could use City Barbeque to cater the event for approximately \$120. A date is to be set for the near future.
- ◇ The following Board members are responsible for securing luncheon speakers for the upcoming meetings to be held at the Boat House:
  - o September 17, 2013 – Heinz
  - o November 19, 2013 – Melissa
  - o January 21, 2014 – Danny Case
  - o March 18, 2014 – Aaron
  - o June 17, 2014 – Kevin
- ◇ Heinz stated that he had reviewed the evaluations from the recent Emerging Trends conference and they were overall favorable. There were approximately 550 attendees.
- ◇ While attending the National Conference, Heinz stated that he was able to get commitments from three individuals to be speakers at the 2014 Emerging Trends conference. He also wants to contact National to have them send a representative with books and other merchandise.
- ◇ Daniel Downs presented the Board with an Event Cancellation Insurance quote in the amount of \$866.25 related to the 2014 conference. After review, the Board requested that more information be obtained concerning this coverage as it appeared most of the listed benefits would not apply to our conference. Heinz stated that we also have some coverage through the Convention Center and he would review it to determine how it applies.
- ◇ After discussions concerning social media, the Board decided that the chapter would not utilize Face Book or Twitter and those sites/links would be deleted. LinkedIn will be the social media venue for the chapter.
- ◇ A motion was made and approved to adjourn the meeting.



One of these chairs is not like the other, one of these shares is doing it's own thing...

**DIRECTORY OF OFFICERS**  
**2013-2014 CHAPTER YEAR**

CENTRAL OHIO CHAPTER OF  
CERTIFIED FRAUD EXAMINERS

President	Vice-President	Treasurer
Heinz Ickert, CFE, CPA (614) 464-3343 <a href="mailto:Heinz.Ickert@att.net">Heinz.Ickert@att.net</a>	Melissa Smart, CFE, CFI (614) 248-8909 <a href="mailto:melissa.b.smart@jpmchase.com">melissa.b.smart@jpmchase.com</a>	Aaron Eckstein, CFE, CIA, CRMA (614) 677-0230 <a href="mailto:ecksteal@nationwide.com">ecksteal@nationwide.com</a>
Secretary	Board Member At-Large	Board Member At-Large
Danny Case, CFE, CPA (614) 716-1153 <a href="mailto:dlcase@aep.com">dlcase@aep.com</a>	Kevin Brun, CFE, CIFI, SCLA (614) 398-9879 <a href="mailto:mrcfe@aol.com">mrcfe@aol.com</a>	Daniel Downs, CFE, CISA (740) 802-8446 <a href="mailto:DanielDownsCFE@gmail.com">DanielDownsCFE@gmail.com</a>
Board Member At-Large	Board Member At-Large	Past President
Stephanie A.M. (Sam) Smith, CFE <a href="mailto:sam.smith@cengage.com">sam.smith@cengage.com</a>	VACANT	Chrissie Powers, CFE, CPA, CVA, CFF (614) 722-7914 <a href="mailto:chrissie.powers@pdeveforensics.com">chrissie.powers@pdeveforensics.com</a>
Training Officer	Speaker's Bureau	Website Administrator
Dr. Henry C. Smith III, CFE, CMA, CCS (614) 823-1298 <a href="mailto:hcsmith@otterbein.edu">hcsmith@otterbein.edu</a>	VACANT	Aaron Eckstein, CFE, CIA, CRMA (614) 677-0230 <a href="mailto:ecksteal@nationwide.com">ecksteal@nationwide.com</a>
Student Board Liaison	Newsletter Editor	
Matt Neitz <a href="mailto:matt.neitz@gmail.com">matt.neitz@gmail.com</a>	Daniel Downs, CFE, CISA (740) 802-8446 <a href="mailto:DanielDownsCFE@gmail.com">DanielDownsCFE@gmail.com</a>	

"TO IMPROVE FRAUD DETECTION AND DETERRENCE THROUGH THE EDUCATION AND INTERACTION OF OUR MEMBERS AND TO AID COMMUNITY EFFORTS TO DETECT AND PREVENT FRAUD"

## SUGGESTIONS?

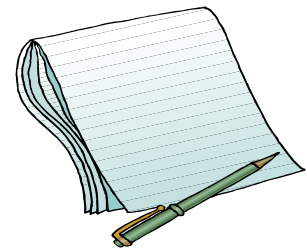
The Board has discussed and reviewed our social media options and decided to focus solely on LinkedIn. As a result, we have discontinued our presence on Facebook and Twitter.

This decision allows us to continue our goal to improve fraud detection and deterrence through the of education and interaction of our members and to aid community efforts to detect and prevent fraud.

We will begin using LinkedIn to post discussion topics and fraud related job openings.

Please continue to send in any suggestions or comments.

**- Daniel Downs**



Please send your suggestions or comments to:

[DanielDownsCFE@gmail.com](mailto:DanielDownsCFE@gmail.com)

**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**

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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** \_\_\_\_\_

# SAVE THE DATE!

The 14th Annual Emerging Trends in Fraud Investigation and Prevention  
Conference will be held **May 5th and 6th, 2014**.

More information to follow...