

**ASSOCIATION OF  
CERTIFIED FRAUD EXAMINERS  
CENTRAL OHIO CHAPTER  
MARCH, 2007  
NEWSLETTER**





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

## MARCH, 2007

“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

Where O Where can my warm weather be? I've raised the white flag! I give up! I surrender! Winter – You Win!! Yes! You've brought me to the breaking point! I kneel before you a defeated man ... can Spring come out and play now? Can I put my snow shovel, heavy coat, gloves and long sleeved shirts away? Will you let the sun come out? I know it's up there! I've seen pictures and my grandfather told me tales of it!! Can you tell I'm tired of winter? I think I can speak for the majority of us – we get the point!! Bring on the Lamb!!! I mean, when I see the sun coming out to play, I iron my Speed-O, make a Brazilian bikini wax appointment and break out my sun tan lotion – just hoping it's warm enough for me to indulge myself! (I think I just made MYSELF ill with THAT visual!! ☺)

OK – I'm done whining!!! By the way, don't forget to set your clocks forward on Sunday, the 11<sup>th</sup>! Spring forward, Fall back ... I guess that's ONE quicker way to get thru winter!! Also, it's St. Patty's Day this month – and it falls on a Saturday! Erin Go Braugh – less you don't know Erin! Time for shamrocks, leprechauns and green beer! Now, if my grade school art class hasn't failed me, can someone tell me why green and yellow doesn't make blue? It just doesn't make sense!! (or is it blue and yellow make green?)

But, I tend to ramble on! In case you DO live in a cave, first say 'hello' to my buddy, Hermit Dave and his gal, (it's an old limerick – keeping in the Irish spirit) then remember that it's March Madness and NCAA pool time – and don't worry, my donation is well on it's way to you – whoever you may be! Please try to spend it wisely!

Don't forget, if you haven't renewed your local membership, this will be your last, personally delivered, with no strings attached, newsletter! Let's don't put a price on our relationship! Hey! If you win your office NCAA pool, you've killed two birds with one stone!! Trust me – I'm a cheap date! See you at the March 21 luncheon at the River Club!

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### PRESIDENT'S MESSAGE



I hope that you all enjoyed the training seminar last month held in conjunction with the Ohio Investigators Association. The seminar had many powerful speakers and once again the planning committee did a wonderful job.

Election time is here again. The Vice President, Secretary, and one Director at Large seats are open this year. All board positions require that you are present at a minimum of 50% of the Chapter meetings and the term is for two years. If you are interested in running for a position please let me know.

Save the date – May 21st and 22nd!! The Emerging Trends Conference is putting final touches on the conference. The speakers' slots are full and we are expecting this to be the largest conference yet. Be on the lookout for the conference materials to be coming soon to a mailbox near you.

I look forward to seeing you all on the 21<sup>st</sup> at the River Club.

Chrissie

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**DIRECTORY OF OFFICERS  
2006-2007 CHAPTER YEAR**

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<b>Central Ohio CFE Website</b> <a href="http://WWW.COCFE.HOMESTEAD.COM">WWW.COCFE.HOMESTEAD.COM</a>	



**MARCH 21st  
LUNCHEON SPEAKER  
KEITH LORENO, INVESTIGATOR  
STATE FIRE MARSHALL**

Keith oversees operations and training for State Fire Marshal investigators in the Northwestern District of Ohio. "Keith will provide strong leadership in our Northwestern District and I'm confident he will do a great job in his new position," said Marshal Woltz. "His expertise and wealth of knowledge is truly an asset to the State Fire Marshal's Office and to the citizens of Ohio."

A 13-year veteran of the Division of State Fire Marshal, Loreno is a dedicated law enforcement officer. In addition to his duties with the Investigation Bureau, he serves as a Special Federal Officer with the FBI Joint Terrorism Task Force, a Special Deputy with the Lucas and Wood County Sheriff's offices and a member of the Sandusky County Sheriff Fire Investigation Unit. Loreno is the current recipient of the Eugene L. Jewell Award from the Northwest Ohio Arson Seminar Committee and a recent recipient of the Owens Community College Alumni Association Outstanding Service Award. Assistant Chief Loreno is a member of the Colonel George Croghan Lodge of the Fraternal Order of Police in Fremont and a member of the St. Michael's Church in Gibsonburg. He and his wife Susan have two children, Gina (12) and Anthony (3).



**FEBRUARY 9, 2007  
MINUTES OF EXECUTIVE  
COMMITTEE MEETING**

Due to the OIA/CFE Training Conference on February 9, no Board Meeting took place. But, rest assured, this will give them twice as much 'stuff' to talk about this month!

- A motion was made to adjourn the meeting that did not take place; however, no one was there to 'second the motion'; So, in essence, the meeting that did not take place is still going on!

**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 every month, we've got a date at the River Club for the Central Ohio CFE luncheons ... don't be late and I promise to have you home by midnight!!

- March 21, 2007
- April 18, 2007
- May 21-22, 2007 (Emerging Trends in Fraud Conference – Hilton in Easton)

## **THE END IS NEAR!!!**

**IF YOU HAVEN'T RENEWED YOUR LOCAL MEMBERSHIP DUES, THEN THE END IS NEAR FOR YOU! GIVE YOURSELF THE GIFT THAT KEEPS ON GIVING ... LET'S DON'T END OUR RELATIONSHIP ON A SOUR NOTE! WHO SAYS MONEY CAN'T BUY YOU HAPPINESS? GIVE US ANOTHER CHANCE – WE PROMISE IT WON'T HAPPEN AGAIN, TILL NEXT YEAR!! RENEW YOUR SUBSCRIPTION**

**(SEE PAGE 5 FOR APPLICATION)**

## **SAVE THESE DATES!**

**May 21 - 22, 2007**

2007 Emerging Trends in Fraud Conference at the Easton Hilton

## **CFE Video Library**

- 1985 Embezzlement-The Thieves Within 24 Min
- 1986 Bad Paper Volume 1 Check Schemes
- 1986 Bad Paper Volume 2 Forgery & ID
- 1986 Bad Paper Volume 3 Check Kiting
- 1990 Bad Paper Volume 4 New Account Fraud Detection
- 1990 Bad Paper Volume 5 New Account Fraud Prevention
- 1986 Red Flags-What Every Manager Should Know About Internal Crime 30 Min
- 1987 Employee Theft-A Matter of Crime 15 Min
- 1987 Extortion -Employee & Executive Safety 42 Min
- 1988 Loan Fraud - Internal
- 1988 Loan Fraud - External
- 1988 Robbery-The Aftermath 25 Min
- 1989 How to Tell if Someone is Lying 24 Min
- 1990 The Essentials of Bank Security Volume 1
- 1990 The Essentials of Bank Security Volume 2
- 1990 Money Laundering-Detection and Prevention 19 Min

- 1992 The Corporate Con: Internal Fraud & the Auditor 60 Min
- 1992 Cooking the Books-What Every Accountant Should Know About Fraud 59 Min
- 1994 Beyond the Numbers-Professional Interview Techniques
- 1995 Introduction to Fraud Examination Volume 1 1 Hr 44 Min
- 1995 Introduction to Fraud Examination Volume 2 1 Hr 55 Min
- 1995 Introduction to Fraud Examination Volume 3 1 Hr 42 Min
- 1995 Introduction to Fraud Examination Volume 4 1 Hr 42 Min
- 1995 Introduction to Fraud Examination Volume 5 1Hhr 54 Min
- 1996 The Certified Fraud Examiner 20 Min
- 1998 The Fraud Trial 53 Min
- 1998 Crossing the Line-Ethical Lessons for Financial Professionals 28 Min
- 1998 Making Crime Pay-How to Locate Hidden Assets 54 Min
- 1999 Other People's Money-The Basics of Asset Misappropriation 50 Min
- 1999 How to Detect and Prevent Financial Statement Fraud 53 Min
- 1999 Fundamentals of Computer Fraud 50 Min
- 2000 Finding the Truth-Effective Techniques for Interview 50 Min

### **DVD**

- Fraud and the Tone at the Top (Ethics in the Executive Suite) 20 Min

**Contact Danny 'Blockbuster' Case if you'd like to like to borrow any of the above mentioned titles - or, if you have insomnia - Remember! No More Late Fees!!!**



## **We Want You!**

**... to run for either Vice-President, Secretary or a Director at Large position of your Central Ohio CFE Board. These are 2 year terms and you will have a first hand look and voice in helping**

**develop the Central Ohio CFE organization! (Besides – it also looks good on your resume!)  
Please contact a Board Member if you're interested!**

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## **ACFE Foundation**

**Ritchie-Jennings Memorial Scholarship Program  
Thirty \$1,000 scholarships will be awarded.  
Each recipient will also receive a one-year  
ACFE Student Associate membership.**

### **ELIGIBILITY**

To be eligible the applicant must be an undergraduate or graduate student, currently enrolled full-time (12 semester hours undergraduate; 9 semester hours post-graduate, or equivalent per term) at an accredited four-year college or university (or equivalent) with a declared major or minor in accounting or criminal justice.

The following persons are not eligible for the Ritchie-Jennings Memorial Scholarship:

- Past winners of the scholarship
- Junior college, community college and high school students, including graduating seniors
- Students who are related to any officer director or substantial contributor of ACFE Foundation, or to any member of the ACFE Foundation Scholarship Committee

### **APPLICATION**

To be considered for the award, applicant packets must be complete and include all of the following items:

- Ritchie-Jennings Memorial Scholarship Application
- A copy of official transcript(s), showing all completed college or university courses
- Three letters of recommendation including at least one from a Certified Fraud Examiner or a local ACFE Chapter (required for U.S. and Canadian citizens only). Additional recommendations may come from

advisors, faculty members or employers. For students outside the North American region, a letter from a professor in your major discipline may substitute the CFE letter if a student is unable to make contact with a CFE or an ACFE chapter.

- An original 250- 500 word essay explaining why the applicant deserves the scholarship and how fraud awareness will affect his or her professional career development

### **DEADLINE**

The deadline for having complete application packets to ACFE Foundation is April 20, 2007. This deadline is non-negotiable and will be strictly enforced for all applicants. It is the responsibility of the applicant to ensure that the application packet is complete and is delivered to ACFE Foundation by the deadline. *Special Note: If Spring 2007 grades are not available in time to make the deadline, grades through fall 2006 and proof of spring 2007 enrollment is acceptable.*

### **SELECTION**

Scholarships are awarded annually on the basis of:

- Overall academic achievement demonstrated by official transcripts
- Three letters of recommendation
- An original essay of 250 -500 words

### **NON-DISCRIMINATION POLICY**

ACFE Foundation does not discriminate on the basis of race, religion, color, national origin, age, gender, disability, or sexual orientation in any of its programs or activities.

**The scholarship awards winners will be announced August 01, 2007 and awarded by the end of August 2007.**

Applications and additional questions should be addressed to: Association of Certified Fraud Examiners Scholarships Program Coordinator  
The Gregor Building 716 West Avenue Austin, TX 78701-2727 USA (800) 245-3321 / +1 (512) 478-9000 / +1 (512) 276-8187 (Fax)

[scholarships@acfe.com](mailto:scholarships@acfe.com)

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**MEMBERSHIP APPLICATION (2007 Calendar Year)  
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS  
CENTRAL OHIO CHAPTER**

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The information you provide in this section may be printed in the Central Ohio Chapter Member Directory

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Name \_\_\_\_\_ Nickname: \_\_\_\_\_  
Professional Certifications: \_\_\_\_\_  
Job Title: \_\_\_\_\_  
Employer: \_\_\_\_\_  
Preferred Mailing Address: Office: \_\_\_\_\_ Residence: \_\_\_\_\_  
Street: \_\_\_\_\_ Email Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code +4: \_\_\_\_\_  
Telephone: Office ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_ Other ( ) \_\_\_\_\_

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**Central Ohio Chapter Membership Dues and Stipulations**

- Certified Member \$20.00**      A Certified Member is a CFE and member in good standing with the Association of Certified Fraud Examiners (ACFE).  
A Certified Member is eligible to vote, hold offices in the Chapter, and serve on Chapter committees.
- Associate Member \$25.00**      An Associate is an Associate member in good standing with the ACFE.  
An Associate Member is eligible to vote, serve on Chapter committees and hold offices in the Chapter, other than President, Vice President and Training Director..
- Affiliate Member \$30.00**      An Affiliate member is not a member of 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 \$10).

**ANNUAL DUES ARE PAYABLE ON OR BEFORE MARCH 1, 2007**

**PLEASE MAKE YOUR CHECK PAYABLE TO THE CENTRAL OHIO CHAPTER-ACFE**

**Mail this application, your check, 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: \_\_\_\_\_

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I am joining the Central Ohio Chapter of ACFE as a: CFE \_\_\_\_\_ ACFE Associate Member \_\_\_\_\_ Chapter Affiliate \_\_\_\_\_  
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.

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

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**RESERVATIONS REQUIRED!** In case you've forgotten, the Columbus Chapter CFE will be holding their next Luncheon March 21, 2007 at the **RIVER CLUB (CONFLUENCE PARK)**. 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:** Melissa Smart  
(614)248-8909

E-Mail: [melissa.b.smart@jpmchase.com](mailto:melissa.b.smart@jpmchase.com)

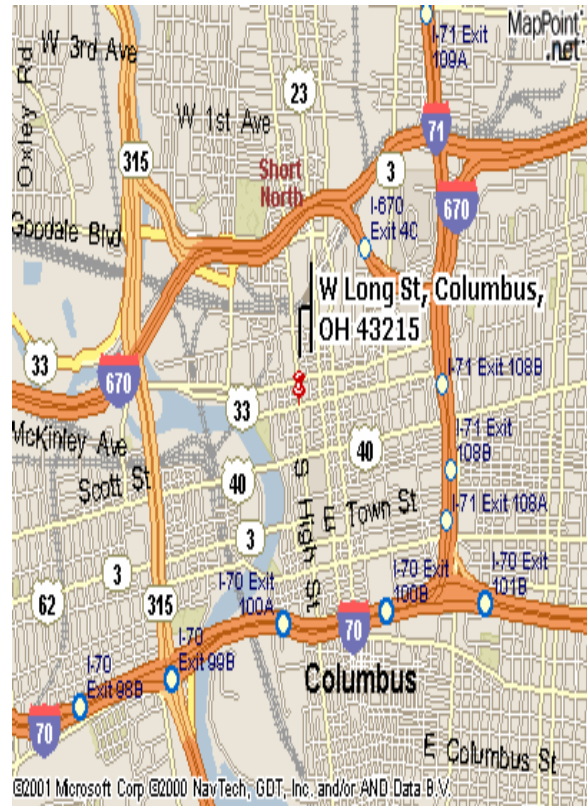
**AGENDA:** 11:15am Registration  
11:30am Lunch  
12:00n Speaker

**POLICY:** The deadline for reservations/cancellations is Monday, March 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)

**River Club - 679 W. Long Street, Cols**



**CENTRAL OHIO CHAPTER, ACFE**  
**P.O. BOX 15312**  
**COLUMBUS, OH 43215**

