

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





Central Ohio Chapter of the C.F.E.

MAY, 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

Parting is such sweet sorrow – but alas, all good thing must come to an end (well, at least a pause!) Of course, I’m talking about our monthly luncheons and newsletters – or am I? Please don’t cry – just like that great actor (who is currently playing a governor) Arnold Schwarzenegger, once said, “We’ll Be Back!”

It’s time to refuel our batteries, check our oil and rotate our tires! (Trust me, the ‘checking the oil’ is not as fun as it sounds – just pray for a doctor with small hands!!) But, fear not! We’ll return in September with a whole new agenda, new Board members and a whole new attitude ... and this time, it’s personal!!!

Speaking of new Board Members, this is the infamous “Eat then Vote’ Luncheon where not only do you get to eat a good lunch and hear a good speaker, but you also get to vote for next years Board members!! The ‘volunteers’ names and brief bios are located in this newsletter; give them a look-see! All of the candidates appear to be more than qualified – sorry, they wouldn’t let me publish the ‘cheesecake’ shots that I took of them!! Just Kidding ... I just kept them! (I can’t believe they ALL fell for that!)

Anyway, the long, promised summer is upon us! Don’t let me catch you just sitting around your house saying “I’m bored ... there’s nothing to do”! Now, what I’m doing in your house is a whole other story!! Go out and enjoy your summer! Travel! Swim! Visit people, cookout and drink their beer! But, do me a favor – don’t golf – the less of you out there on the course, the better for me (and your health)! However, if you do see me out on the course, please come up, shake my hand, hand me a beer then show me where my ball went! (note: the hand-shaking is optional!)

I guess as the song says ... “See you in ~~my~~ ~~dreams~~ September!”

MT

PRESIDENT’S MESSAGE



This month is a busy month for the chapter with the elections, the monthly meeting and The Emerging Trends Conference. We are going to keep all chapter members hopping!

I hope that everyone can make the meeting on the 16th to elect your new officers and Board members. The floor will be open to nominations before the voting and you will have a brief opportunity to pitch your candidacy.

The Emerging Trends Conference is just two weeks away and registrations are coming in strong. There is limited seating, so get your registration in quickly if you plan on attending.

Looking for a vacation destination this summer? Try attending the National Fraud Conference in sunny Orlando, Florida and bring the kids. The conference is being held the week of July 15 at Disney’s Coronado Springs Resort. Check out www.acfe.com for all of the details.

I look forward to seeing you all on the 16th at the River Club.

Chrissie

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

<p>President Chrissie Powers, CFE, CPA (614) 722-7914 chrissie.powers@reacpa.com</p>	<p>Vice-President Danny Case, CFE, CPA (614) 716-1153 dlcase@aep.com</p>
<p>Treasurer Melissa Smart, CFE (614) 248-8909 melissa.b.smart@jpmchase.com</p>	<p>Secretary Aric Bizzarri, CFE (614) 466-9417 aric.b.1@bwc.state.oh.us</p>
<p>Board Member Henry Smith III, CFE, CMA, CCS hcsmith@otterbein.edu Mike Day, CGAP (614) 728-6475 meday@auditor.state.oh.us</p>	<p>Past President Heinz Ickert, CFE, CPA (614) 464-3343 heinz.ickert@reacpa.com</p>
<p>Training Officer Adam Featherling, CFE, AIC (614) 231-0200 x 6100 afeatherling@safeauto.com</p>	<p>Speaker's Bureau Aric Bizzarri, CFE (614) 466-9417 aric.b.1@bwc.state.oh.us</p>
<p>Newsletter Editor/Website Administrator Michael Toth, CFE, CGFM (614) 728-7112 mhthoth@auditor.state.oh.us</p>	
<p>Central Ohio CFE Website WWW.COCFE.HOMESTEAD.COM</p>	



**APRIL 18, 2007
MINUTES OF EXECUTIVE
COMMITTEE MEETING**

The meeting was called to order by Danny Case. Others in attendance were Aric Bizzarri, Mike Day, Adam Featherling, Heinz Ickert, Melissa Smart and Henry Smith.

The following agenda items were discussed at the meeting:

- The March 2007 Board Meeting Minutes were accepted.

- Treasurer's report was delivered by Melissa Smart and accepted by the Board (check book balance as of the end of month was \$20,515.62).
- Adam Featherling delivered the Training Director's report. Adam only had updates on Carla Rider (who is on track) and Patrick Brobeck (who is 29% of the way through the study questions and anticipates completing the software by August).
- A Spring Seminar Update was delivered to the Board by Heinz Ickert and Aric Bizzarri. The 2007 Emerging Trends Conference registration information has been mailed out. Currently, we already have 60 individuals registered who obtained the information from the website.
- The Board tabled action on the requests of the Union County Sherriff's Office and Columbus Police Department until the May meeting pending additional information.
- In preparation for the elections in May, an election committee consisting of Heinz Ickert and Adam Featherling was formed. The positions to be filled with the current slate of candidates are: Vice President (Mike Day), Secretary (Aric Bizzarri) and one Board Member At Large (Danny Case and Norman Hofmann). All interested members should contact Heinz or Adam to submit their name.
- The Board agreed to pay Mike Toth's way to the local conference contingent on securing funding from his employer as a thank you for the hard work and dedication he puts into our monthly newsletters.
- A motion was made to adjourn the meeting.



**MAY 16th
LUNCHEON SPEAKER
SEBBE JONES
FRAUD MANAGER, 2CHECKOUT**

Sebbe has been with 2checkout for over 5 years. He is the Fraud Detection and Prevention Manager and Investigative Specialist, handling escalated analysis, involved in the structure of fraud rules and the methodology of systematic investigation as well as being responsible for the training, uptraining and analytic measures for the manual review of the Fraud Department.

OVERVIEW

Developing and Maintaining an eCommerce Fraud Detection and Prevention Program.

How 2checkout has become a leading alternative to small and medium sized business. I will provide an inside perspective of the obstacles that had to be overcome in the Card Not Present environment; where the merchant is liable for fraud losses. We will discuss the setting up of Fraud Protection Platforms, training tools, and the process of building a team of intelligent investigators to combat the fraudsters, while allowing the ordering process to be seamless and swift for the consumer

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!!

- May 16, 2007
 - May 21-22, 2007 (Emerging Trends in Fraud Conference – Hilton in Easton)
-

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 1Hr 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!!!

**MAY 16TH ELECTION
CANDIDATES**



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

Michael E. Day, CGAP, CFE

Mike has an Associate of Applied Science in Accounting and a Bachelor of Science in Business Administration from Shawnee State University in Portsmouth, Ohio and a Masters of Business Administration from Morehead State University in Morehead, Kentucky. In addition, he is a Certified Government Auditing Professional (CGAP) and Certified Fraud Examiner (CFE). Mike is currently a Senior Audit Manager with the Auditor of State of Ohio's office, Performance Audit Section, starting with

the office in 1998. Previously, he was the Director of Community Development for the City of Portsmouth, spent seven years as an accountant for Shawnee State University, and ten years as a Fire Fighter for the City of Portsmouth. Mike served as an adjunct faculty member at Shawnee State University and the University of Findlay and is currently an adjunct faculty member at Ohio Dominican University in Columbus, Ohio. His volunteer experience includes the Southern Ohio Fire and Arson Investigators Association, American Red Cross Disaster Services, and the Central Ohio Amateur Radio Emergency Services.

**SECRETARY
(vote for one)**

Aric Bizzarri, CFE

Aric is a Special Agent with the Health Care Provider Team at BWC where he investigates allegations of fraud committed by health care providers and was most recently a part of the multi agency taskforce that successfully investigated and prosecuted Thomas Noe. Additionally, Aric is a Certified Fraud Examiner and a member of the BWC Special Investigation Department's Cyber Crime Investigations Team where he investigates internet fraud and computer intrusion. Prior to employment with BWC, Aric worked in the Fraud and Investigative Audit Group at the State Auditor's

Aric is a member of both the national and local chapters of Certified Fraud Examiners and has served on the Board

of the Central Ohio Chapter as secretary for the past 4 years.

Aric holds a Master's degree in Business Administration from Ohio University with a concentration in marketing. Prior to attending Ohio University, he earned his B.A. in Business from Muskingum College with minors in accounting, economics, speech communications, and sociology.

**BOARD MEMBER
(vote for one)**

Danny Case, CFE, CPA

Danny L Case
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 29 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 and financial controls reviews.

MEMBERSHIPS

Central Ohio Chapter of Certified Fraud
Examiners (Secretary September 2001-
May 2003, Vice President September
2005 – May 2007)
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

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

Mr. Hofmann has been an active
member of the Central Ohio Chapter of
Certified Fraud Examiners for 11 years.
He is currently serving as the Deputy
Chief Auditor of the Health Care and
Contracts Audit Section of the Fraud
and Investigative Audit Group of the
Ohio Auditor of State. Mr. Hofmann has
been with the Ohio Auditor of State for
11 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.
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 also

received a Master's of Business Administration from Miami University.

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 May 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

RESERVATIONS REQUIRED! In case you've forgotten, the Columbus Chapter CFE will be holding their next Luncheon May 16, 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

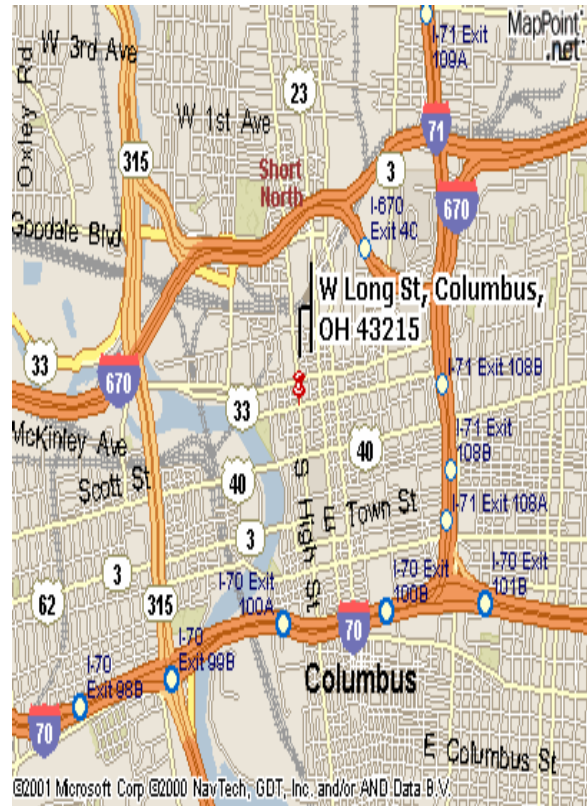
AGENDA: 11:15am Registration
11:30am Lunch
12:00n Speaker

POLICY: The deadline for reservations/cancellations is Monday, May 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

River Club - 679 W. Long Street, Cols



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

