

May 1, 2022

Email Newsletter

2022 Vol.2



A Note From The President

**JOIN THE NEOACFE
NOW:**

www.acfeneo.org

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Greetings NEOACFE Board of Directors, Chapter Members, and Colleagues,

As “spring has sprung” there is no better time than the present to bring our members together for another round of exciting trainings. Over the months of May and June, the NEOACFE will be offering 2 new in-person events, with a broad range of speakers and topics. If you are a Certified Fraud Examiner looking for ethics CPEs, or a professional looking for CPEs, there is no doubt, we have several terrific events to cover your needs!

As many will recall, we opened our season with the January Biometrics training and February NEOIIA and NEOACFE joint Fraud Day 2022 events. The NEOACFE will continue to notify members of “online webinars” as they become available, and at the same time we will be shining a light on our in-person May and June LIVE events. As an example of the continued online trainings, our chapter once again teams up with other local ACFE chapters in joining **South Florida** for their May 5th online webinar. Interested members can register at the “member rate” and earn up to 2 CPE hours on **May 5th, from 8:30-10:30am EST**.

The NEOACFE in-person events begin this month. The “**Ethics in the Park**” will be at the **Sleepy Hollow Golf Course on May 18th, from 4pm-7pm EST**. This session will offer 2 Ethics CPEs with ethics pros Dr. Linda Chase and Dr. Heidi Meier. The session will allow members to earn the required 2 hours of Ethics CPEs and to enjoy a meal and hour networking opportunity in the Metroparks.

In addition, on Thursday, **June 23rd**, we will hold the **annual BCI Fraud and Law Day – 2022, from 8:30am-12:30pm EST**. That training session will include presentations from the FBI Cleveland forensics professionals, Rachel Hoy and Matt Beckwith. Also, we welcome Michael (Bret) Hood, a top ACFE speaker, and the U.S Assistant Attorney, Brian McDonough. This training will be at the BCI Training Academy in Richfield, Ohio.

This is an exciting time to join and attend our upcoming 2022 sessions. All registration is required to be done through the website at www.acfeneo.org. Those interested in attending, we encourage you to register online today! Thank you to our members and we look forward to seeing you all in May.

Best regards,

Christine Meador, CFE

I. A Look Ahead ~ May & June Trainings

ONLINE CPE OPPORTUNITY – DON'T MISS!

**NEOACFE & LOCAL CHAPTERS JOIN "SOUTH FLORIDA" FOR
THE MAY 5TH ONLINE FRAUD TRAINING**

Speaker: Robert Mazur, NY Times best-selling author of, The Infiltrator.

Former DEA agent

Thursday, May 5th

8:30am – 10:30am EST

2 Hr. CPE ~ Online Virtual

Cost: Online Webinar Only

Webinar Only: \$50 for Members / \$75 Non-Members

NEOACFE MEMBERS - OR NON-MEMBERS OF CLEVELAND

Please Register Chapter of Affiliation: Oh – Cleveland – NE Ohio Chapter 13

<https://acfeneo.org/meetinginfo.php>



**Ethics in the Park
Wednesday, May 18th
4:00 pm – 7:00 pm EST**

**Event Training is from 4pm – 6pm
Networking hour
6pm – 7pm EST-attendee networking and meal.
2 Hr. Ethics CPE ~
In-Person Event
All event registration is to be completed online**

**FOLLOW THIS LINK TO REGISTER TODAY FOR THIS CHAPTER
EVENTS:**

<https://acfeneo.org/meetinginfo.php>



**BCI Fraud and Law Day ~ 2022
Thursday, June 23rd, 2022
7:45-8:30 - Check-In – coffee**

Thursday - June 23, 2022 4. Hr CPE (3.5 Hr CLE** In review for approval)	Speakers
7:45-8:30 EST	Check- In - Coffee and donuts available. (Registration required in advance)
8:30-9:45 EST	Matt Beckwith - FBI - Forensic Accountant/Cyber-currency Rachel Hoy - FBI Supervisory Forensic Accountant
Break 9:45-10:00 EST	
10:00-11:00 EST	Michael (Bret) Hood University of Virginia adjunct professor of corporate governance, ethics, forensic accounting & leadership. Retired FBI Special Agent - REMOTE PRESENTER
11:00-11:15 EST	
11:15-12:30 EST	Brian McDonough - Assistant United States Attorney

**Event training to start at 8:30
8:30 am – 12:30 pm EST
4 Hr. CPE ~**

*****This program is in the process of being approved for 3.5 CLE Hours.**

**In Person Event
All event registration is to be completed online
<https://acfeneo.org/meetinginfo.php>**



II. NEOACFE & Local Chapters join "South Florida" for the May 5th Online Fraud Training

Thursday, May 5th
Webinar - 8:30am – 10:30am EST

South Florida Online Webinar: Webinar is part of 1st Annual South Florida Chapter Golf & Fraud Training. **THE TRAINING SESSION WEBINAR BEING OFFERED IS A 2 HR CPE. – If you are a member of this chapter, register as Member**
Webinar Only: \$50 for Members / \$75 Non-Members

FEATURED SPEAKER:

- **Robert Mazur, NY Times best-selling author of, The Infiltrator.**
- **Former DEA agent**

Learning Objectives:

- Explain how he infiltrated the Medellin Cartel as a money launderer.
- Identifying the major cartel members, he dealt with, including their lawyers and financial service providers.
- Explain how he, as a member of the black money markets, laundered money generated in the U.S.
- Identifying present day geographic areas, business types, product types and transaction patterns that carry great AML risk.

III. Ethics in the Park – Sleepy Hollow Golf Course – Metroparks

Wednesday - May 18th
4:00pm – 6:00pm EST – Training
6:00pm – 7:00pm EST - Meal & Networking Hour

ETHICS - Session #1

Title: CPA's, CFE's, Codes of Conduct, and Changing Accounting Profession
Speaker: Dr. Linda Chase

Session Summary: We will weave through Codes of Conducts and Professional Standards for both CPAs and CFEs. Understanding the pressures impacting the Accounting Profession with hiring practices, declining Accounting majors into universities across the nation all can have a bearing on future investigations or frauds. Audience participation using Poll Everywhere will be used throughout the presentation.

Bio: Dr. Linda G. Chase, CPA, CFE

Dr. Linda Chase is an Accounting Professor at Baldwin Wallace University's Carmel Boyer School of Business. Linda has served as Department Chair and Curriculum Director for the last 8 years, regularly teaches Intermediate and Advanced Accounting and Fraud Examination. Over the years, she has volunteered for multiple positions with the global ACFE headquarters. She is also the chair for Ohio's Accounting Program Leaders Group, and Vice-President of Leadership Development Board member of the American Accounting Association's National Accounting Program Leaders Group.



Dr. Chase has served for many years on the Advisory Board of the Fraud Magazine, submitted book reviews to the ACFE, reviewed Joseph Well's personal memoir prior to publications, and was active on the Higher Education Partnership Committee. Linda serves as a member of the Board of Directors for the Northeast Ohio Chapter of the Association of Certified Fraud Examiners (NEOACFE). She has been a member of the NEOACFE board since 2015. Over the years, Linda has been the annual NEOACFE ethics leader, going "above and beyond" to offer our NEOACFE members unique and cutting-edge ethics presentations. In her spare time, Linda loves to walk her dog, Marley, work out, and read suspense novels.

ETHICS - Session #2

Session Title: Business Ethics in the Modern Environment

Speaker: Dr. Heidi Meier



Session Summary: We will begin by discussing the "modern ethical environments" affecting businesses locally and abroad. Throughout the presentation we will touch on corresponding case studies relating to ethics. Next our discussion will highlight "ethics as defined" and the scope of ethics within the accounting profession, as well as within professional organizations. Our discussion will further touch on ethical leadership and the ever-changing environment.

Bio: Dr. Heidi Hylton Meier, CPA

Heidi Hylton Meier, Professor of Accounting, received her Doctoral degree from Kent State University and has been a member of the Cleveland State University (CSU) faculty since 1986. She currently serves as the Associate Dean for Academic Programs and Student Affairs and as the Chair of the Department of Accounting. She is a licensed Certified Public Accountant (CPA) and is currently a member of the Audit Committee for the Cleveland Metropolitan School District (CMSD), Board of Governors of the Northeast Ohio Chapter of the Institute of Internal Auditors, is the past Vice-President of the Cleveland Chapter of the Ohio Society of CPAs and serves as the President of the CSU Chapter of Beta Gamma Sigma.

In 2018, Dr. Meier received a Fulbright Award to Nagindas Khandwala College, Mumbai, India where she led a project on "Innovations in Accounting Education." She also taught Internal Auditing at Chulalongkorn University in Bangkok, Thailand and has presented her research at many domestic and international conferences. Dr. Meier received the Lifetime Achievement Award from the Northeast Ohio Chapter of the Institute of Internal Auditors and was named "Outstanding Ohio Accounting Educator" by the American Accounting Association and the Ohio Society of CPAs. Dr. Meier's research has appeared in varieties of publications such as *Financial Management, Accounting and Business Research, Journal of Emerging Issues, Journal of International Accounting, International Journal of Auditing, and The Accounting Educators' Journal*, among others. She and her husband, Jim, live in Solon, Ohio and have two adult children. They enjoy travelling and spending time with their family.

IV. BCI Fraud and Law Day - 2022

Thursday, June 23rd

7:45am-8:30am EST Check-in / 8:30am-12:30pm EST - Training

Session #1

Title: FBI Forensic Accounting Overview and Non-Fungible Tokens (NFTs)

Speakers: Rachel Hoy and Matt Beckwith

Session Summary: Rachel Hoy, Supervisory Forensic Accountant will give an overview of the FBI and the Forensic Accounting program. That will be followed by Matt Beckwith, Forensic Accountant and Virtual Currency Response Team member, who will provide an overview of Non-Fungible Tokens (NFT's). What are NFTs? What can they be used for? How are they tracked on the blockchain? What types of cases involve NFTs?

Bio: Rachel Hoy, CPA

Supervisory Forensic Accountant, Federal Bureau of Investigation

Rachel is a Supervisory Forensic Accountant at the Federal Bureau of Investigation. She oversees a squad of forensic accountants investigating numerous federal violations, including those related to national security, cyber, public corruption, and white-collar crime. Rachel is also a member of the Cleveland Division's Evidence Response Team (ERT), a 24-person team trained in complex evidence collection.

Bio: Matt Beckwith

Forensic Accountant - Federal Bureau of Investigation

Matt is a Forensic Accountant with the FBI. He is a member of the Cyber squad where he focuses on cases involving money laundering and cryptocurrency. He is also a member of the National Virtual Currency Response Team (VCRT). As a member of the VCRT he develops and provides cryptocurrency training and also gets deployed on complex investigations around the country.



Session #2

Title: Twisted Rationalization: Building a Better Internal Control Environment

Speaker: Michael (Bret) Hood (remote presenter)



Session Summary: When accountants, internal auditors, and anti-fraud personnel look to build and improve internal control systems, they frequently focus their efforts on minimizing opportunities for theft and malfeasance. However, the latest scientific research shows that there are better ways to proactively influence those who might intentionally or inadvertently step across ethical lines. In this block of instruction, participants will learn how to implement behavioral nudges into internal controls in order to better protect both your organization and the people within.

Bio: Michael "Bret" Hood - ACFE/Retired FBI Special Agent /Top-rated ACFE Speaker

Michael "Bret" Hood is a financial crime, ethics, money laundering and leadership expert with 25 years of experience in the Federal Bureau of Investigation. During his career, Bret has worked on some of the most infamous cases in American history, including 9/11, the Oklahoma City Bombing, and the multi-billion dollar HealthSouth fraud case. Because of his experience, Bret was chosen to be an adviser when the FBI created their executive leadership development programs and was selected to be a leadership instructor at the FBI's National Academy, a ten-week college program for law enforcement executives from all over the world.

Bret has led over 50 United States government delegations to foreign countries and has been accepted as an adjunct professor of leadership for the University of Virginia. He has instructed and created blocks of instruction on a range of topics: forensic accounting, executive leadership, crisis management, Foreign Corrupt Practices Act, money laundering, and anti-bribery compliance programs. Bret has instructed at the National Executive Institute, the Association of Certified Fraud Examiner's Global Fraud Conference, the University of South Florida, Florida Gulf Coast University, Florida Institute of CPAs, the Malaysian Federal Reserve, regional/international law enforcement executive development seminars as well as International Law Enforcement Academies in Hungary, Dubai, and Botswana.

Bret has been qualified as a financial crime and money laundering expert in the Middle District of Florida and the Eastern District of Missouri. He is a four-time winner of the United States Attorney's Office Special Agent of the Year award for his financial crime and money laundering work. Also, Bret has received two commendations from the FBI Director for Leadership and Innovation.

Session #3

Title: Ponzi Scheme: United States of America v Raymond A. Erker, et al.

Speaker: Brian McDonough



Session Summary: Brian will be presenting on the recent Ponzi scheme and case, United States of America v. Raymond A. Erker, et al. Erker was an investment adviser in Westlake, who operated a Ponzi scheme and defrauded fifty-four investors of \$9.3 million by selling unregistered private annuities and purported senior secured notes.

Bio: Brian McDonough, USDOJ – Assistant United States Attorney, White Collar Crimes Unit / Elder Justice Coordinator

Brian McDonough is an Assistant United States Attorney for the Northern District of Ohio in the Criminal Division's White-Collar Crimes Unit. He supervises investigations and prosecutes a variety of complex financial crimes including bank fraud, wire fraud, mail fraud, securities fraud, investment fraud, health care fraud, identity theft, tax, civil rights, and public corruption.

Brian also serves as the Elder Justice Coordinator for the Northern District of Ohio and works with federal, state, and local law enforcement and community partners to combat elder fraud and abuse. Brian graduated from the University of Notre Dame and received his law degree from the Cleveland-Marshall College of Law.

V. Memberships & Renewals 2022



Certified Fraud Examiners interested in becoming members of the Northeast Ohio Chapter of the ACFE can register at the below link.

Renew/MEMBERS:

<https://acfeneo.org/memberdues3.php>

- Current members, law enforcement, and students ~ \$10.
- New members – <https://acfeneo.org/join.php>

Fill out application for the NEOACFE for 2022.

New members (upon approval) \$20 fee.

VI. Chapter Announcements

• Student Scholarships

As a recap, the NEOACFE continues to focus on the Student Scholarship program, offering the awarded student(s)/applicant(s) the opportunity to not only win, but to have access to a program that will assist them in pursuit of earning the Certified Fraud Examiner (CFE) certification.

The NEOACFE is offering 4 qualified student applicants(s) the opportunity to apply for the Student Scholarship program. The applicants will be reviewed by the board and the “awarded students” will receive the ACFE Student Package, which will include a one-year ACFE Membership, the 1 CFE Exam Prep Course, and the CFE Exam Fee.

The first step in being eligible to apply is for students to register as a Student Member. NEOACFE Student Members with annual memberships for both the Northeast Ohio Chapter of the ACFE and the National ACFE, will have an opportunity to apply for the NEOACFE Scholarship Program. *****Live chapter trainings may have limited student seating available.**

For additional information on the Student Scholarship program, email president@acfeneo.org.

• LinkedIn

Members, Non-Members & Student Members ~ Would you like to stay connected to the NEOACFE and other professionals in the field of fraud prevention? Click the following link to follow the NEOACFE online. This is a wonderful way to network, stay connected, and keep up on seminars and trainings.

FOLLOW US ON LINKEDIN:

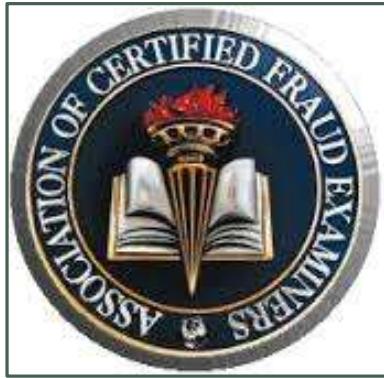
<https://www.linkedin.com/company/northeast-ohio-chapter-of-the-association-of-certified-fraud-examiners-neoacfe>

• Member Resource Center

Please check out our new **Member Resource Center**.

https://acfeneo.org/Member_Ref

VII. Board of Directors

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