

PRE-SHOW, TUESDAY, May 17

NEW: Pre-Show Fraud Seminar for CPAs, 8:30 am-5 pm. Register Today.

Sponsored by the New Jersey Chapter #9 of the Association of Certified Fraud Examiners (ACFE)

This Seminar is for CPAs and business and accounting professionals and will be in the Meadowlands Exposition Center the day before the 2016 New Jersey Accounting Show.

Fraud is the most important issue of the CPA profession with new and unregulated payment systems, poor financial record keeping, and fraudulent opportunities within corporations and businesses.

Lunch, coffee breaks, handouts, all included. \$195 in advance. \$245 after April 29.

This is a must attend Seminar for all CPAs concerned about fraud.



This live course will get you into anti-fraud training and education in one day.

Fraud Seminar Scheduled Speakers and Topics

Bankruptcy Fraud 8:30 – 10:10 am

Sean Raquet, CPA, CFE, Partner, Insolvency and Litigation Services, Bederson, LLP

Sean will discuss Fraud in Bankruptcy

- Bankruptcy Basics
- Fraud Investigations in Bankruptcy
- Bankruptcy Schemes

BREAK 10:10 - 10:20 am

Fraud Prevention and Detection Methods for Small Businesses 10:20 - 12:00 pm

Sergeant Mark W. Malinowski, MS, CFE, CAMS

This presentation will address the key areas of importance within a small business that highlight the need for a continuous review of policies and procedures based on current potential fraudulent activity within an organization. The ability of individuals to manipulate both internal and external controls and carry out a fraudulent activity can be altered if policies and procedures are not routinely updated. These areas of concern will be exposed through multiple case studies involving embezzlement and employee theft including personal data, inventory, abuse of work hours and worker's compensation fraud. This presentation will provide you with the tools needed for your clients and your own business while emphasizing how failing to examine policies can result in the potential loss of revenue and monetary penalties impacting your client's bottom line.

LUNCH 12 - 1:00 pm

KY3P (Know Your Third Party) 1:00 - 2:50 pm

Glenn R. Dinetz, CFE, CGEIT, NJLPD 8157; Managing Director Greystone Intelligence

This lecture will examine the present and ongoing emphasis on the KY3P focus of Regulators and how it relates to fraud prevention, cyber security and adherence to regulations. Topics to be discussed include:

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| 3rd party due Diligence for AML / FCPA | Regulator focus on Cyber Security | Data and workflow |
| • Who is subject and why | • Prevention | • What data do you need to perform 3rd party due diligence? |
| | • Asymmetrical threats | • What is the role of the CFE? |

BREAK 2:50 - 3:00 pm

Defending Financial Fraud Cases: Lessons Learned from Madoff, Dewey and other cases 3:00 - 3:50 pm

Andrew J. Frisch, White Collar Defense Attorney, The Law Offices of Andrew J. Frisch, New York, NY

Andrew J. Frisch, who represents white collar defendants in criminal and SEC enforcement cases, will discuss the challenges of defending charges of accounting fraud against former employees of Bernard L. Madoff Investment Securities LLC and others in highly-publicized cases. Mr. Frisch's clients include Madoff's Director of Operations and the Chief Financial Officer of Dewey & LeBoeuf, LLC, who was recently tried on 106 criminal counts, all resolved with acquittals, dismissals or deadlocks.

BREAK 3:50 - 4:00 pm

Preparing the Defense of an Accounting Fraud Case 4:00 - 4:50 pm

Michael D. Schulstad, CPA, CFF, Former FBI Special Agent

Michael Kupka, CPA, CFE, WeiserMazars LLP, New York, NY

Michael Schulstad and Michael Kupka, who have assisted Mr. Frisch in some of his most noteworthy cases, will discuss the challenges of tackling millions of documents, emails and accounting books and records, sometimes spanning decades, to understand and prepare for a government case, typically in limited time.

See speakers bios on reverse side of this page.



Sean Raquet



Mark W. Malinowski



Andrew J. Frisch



Michael D. Schulstad



Michael Kupka

Register today. Your best investment to master skills and knowledge of anti-fraud training and education.

This live course will get you into anti-fraud, while understanding fraud and fraudulent opportunities within corporations and businesses.

Register on back page registration form or online at: www.flaggmgt.com/nj

Full day program includes live sessions by these leading experts, lunch, coffee breaks, handouts and more.

Save \$50. All included at \$195. in advance, \$245 after April 29.

Visit: flaggmgt.com/nj

Bankruptcy (Insolvency) Fraud

Sean Raquet, CPA, CFE, Partner, Insolvency and Litigation Services, Bederson, LLP

Sean is a partner with Bederson LLP, managing team members in the Insolvency and Litigations Services group, which specializes in Bankruptcy, Insolvency, Forensic Accounting and Litigation Services. His bankruptcy experience includes providing financial and related advisory services to Chapter 11 and Chapter 7 Trustees, Unsecured Creditors Committees and Debtors-in-Possession including fraud investigations leading to recovery of assets. His forensic investigation experience includes reviewing and analyzing the Arena Lease Agreement by and between the Housing Authority of the City of Newark and Devils Arena Entertainment LLC and the Redevelopment Agreement by and between the Housing Authority and Devils Renaissance Development LLC. While involved in other forensic investigations, he has worked closely with the Internal Revenue Service Criminal Investigation Division, the Postal Inspector's Office and the Office of the United States District Attorney. His litigation services include accounting malpractice defense, matrimonial and shareholder disputes as well as assisting fiscal agents and receivers in monitoring and overseeing various entities.

Fraud Prevention and Detection Methods for Small Businesses

Sergeant Mark W. Malinowski, MS, CFE, CAMS

Mark Malinowski has over 16 years working in both the banking industry and as a law enforcement professional conducting financial crimes investigation, detecting fraudulent activity within public and private organizations and designing fraud prevention programs for various business and government agencies.

Mark Malinowski is currently a Detective Sergeant with the Ocean County Prosecutor's Office, supervising the Economic Crimes Unit. This unit investigates financial crimes, internal affairs, corruption and organized crime activity along with supplying financial crimes investigation support to both the homicide and narcotics units. He was deputized as a US Marshal/IRS Special Agent from 2007-2009, while investigating an international gambling and money laundering operation. He was a member of the Ocean County Regional SWAT team from 2009-2011.

Mark Malinowski has conducted and supervised various types of financial investigations ranging from theft by deception, money laundering, asset forfeiture, organized crime enterprises (street gangs and traditional), racketeering, tax offenses, mortgage fraud, insurance fraud, Ponzi schemes, embezzlements, and the tracing of financial funding for domestic and international narcotics trafficking throughout the State of New Jersey and on a global scale.

These financial investigations have provided him with the expertise to locate and secure the documentation needed to perform the financial data analysis of financial institution accounts and corporate financial statements, which are essential for court testimony. He has testified in New Jersey Superior Court as the lead detective for several complex white-collar crimes investigations. These career experiences have provided him with a vast knowledge of how financial crimes are perpetrated along with the ability to analyze financial data to prevent, detect, investigate and prosecute the various levels of worldwide financial fraudulent activity that impact all types of businesses.

He has earned a Master of Science degree in Financial Fraud and Forensics from Carlow University and a Bachelor of Science degree in Business Studies with a concentration in Marketing from Stockton University. He holds the professional certifications as a Certified Fraud Examiner (CFE) and Certified Anti-Money Laundering Specialist (CAMS). In addition, he has completed all the courses and professional experience requirements to sit for the Certified Public Accountants exam in the State of New Jersey.

In addition to the above information, Mark Malinowski is a certified State of NJ police instructor who teaches at the Ocean County Police Academy training recruits in the areas of fraudulent documents, financial investigations, internal affairs, money laundering, organized crime, and the financial exploitation against senior citizens.

In 2013, Mark Malinowski established Framework Financial, LLC, which specializes in the development of anti-fraud educational seminars and fraud risk assessments for all types of businesses and public sector agencies. This led him to be the instructor and designer of the Certificate in Financial Crimes Investigations program held at Stockton University's Center for Public Safety & Security. He has presented as a subject matter expert for several private companies and is currently an adjunct instructor at several colleges throughout the country on the topics of financial crimes, money laundering investigations and locating hidden assets.

KY3P (Know Your Third Party)

Glenn Dinetz, CFE, CGEIT, NJLPD 8157; Managing Director Greystone Intelligence

For the past 10 years Glenn has been highly involved in managing programs and advising clients on Governance Risk and Compliance matters. As the Department of Justice (DOJ) continues to focus on enforcement of the FCPA (Foreign Corrupt Practices Act) it is important for all companies doing business globally to have a reasonable and robust Ethics program in place. This emphasis of 'tone at the top' requires a thorough due diligence of suppliers, distributors and virtually all third parties.

On the Financial Service side where Glenn has spent a significant amount of time managing AML lookback projects and remediation, the regulators are focusing on 3rd party due diligence with an emphasis on Cyber Security as the keystone to a robust KYC (Know Your Customer) policy.

Through Glenn's significant advisory experience coupled with his tenure as Head of Compliance Solutions at Dun & Bradstreet, he will focus on the 'how to' of Third Party due diligence.

Case Study – The Madoff Case

Andrew J. Frisch, White Collar Defense Attorney, The Law Offices of Andrew J. Frisch, New York, NY

Andrew J. Frisch, who represents white collar defendants in criminal and SEC enforcement cases, will discuss the challenges of defending charges of accounting fraud against former employees of Bernard L. Madoff Investment Securities LLC and others in highly-publicized cases. Mr. Frisch's clients include Madoff's Director of Operations and the Chief Financial Officer of Dewey & LeBoeuf, LLC, who was recently tried on 106 criminal counts, all resolved with acquittals, dismissals or deadlocks.

Preparing Evidence for the Prosecution

Michael D. Schulstad, CPA, CFF, Former FBI Special Agent

Michael has over 28 years of professional law enforcement experience performing forensic, examinations and analysis in support of a variety of white collar crime and fraud investigations. His investigative expertise includes Corporate, contract, health care, bank, business, bankruptcy, government and procurement fraud, as well as bank failure, money laundering and asset forfeiture. Michael has also investigated and supervised counterterrorism and counterintelligence investigations.

Michael Kupka, CPA, CFE, WeiserMazars LLP, New York, NY

Before joining WeiserMazars, Michael spent more than 25 years with the Federal Bureau of Investigation (FBI) rising to the position of Assistant Special Agent in Charge (ASAC) of the Newark Division. He supervised a variety of investigative programs including management of crisis situations involving multiple agencies while also managing million dollar financial budgets for programs and operations. Michael was the ASAC of the Intelligence Program, where he led the Newark Division through the establishment of new FBI Foreign and Domestic Intelligence Collection requirements and, previously, ASAC of the Newark Division's busiest Criminal Branch program.

More recently, Michael was the Deputy Assistant Inspector General to the Special Inspector General for Afghanistan Reconstruction. He was stationed in Afghanistan, where he launched compliance programs and investigative operations targeting money laundering, fraud and corruption which had become endemic to the Afghan reconstruction effort. Michael was also an investigator with USAID-OIG in Afghanistan focusing on Contract and Procurement Fraud resulting in the loss of millions of U.S. taxpayer dollars.

Michael also worked for the Special Inspector General for the Troubled Asset Relief Program where he handled complex bank fraud and mortgage loan modification frauds perpetrated by those individuals abusing the bailout program aimed at stabilizing the US economy.