



Southeast Michigan Chapter

16th Annual Fraud Conference

Internal Controls and Fraud Understanding Employee Embezzlement In the Workplace

Joseph R. Dervaes, CFE, ACFE Fellow, CIA
Vice-Chair—ACFE Foundation Board of Directors

Tuesday - April 27, 2010

Radisson Hotel—Detroit/Livonia West

17123 N. Laurel Park Dr.—Livonia, MI 48152—Tel 734-464-1300



CONFERENCE PARTICULARS

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| Registration Time: | 7:30 a.m. - 8:15 a.m. |
| Conference: | 8:30 a.m. - 4:30 p.m. |
| Conference Fee: | \$150 by Feb. 1, 2010.....\$175 thereafter If a firm registers five—a sixth is free! |
| Meals (Included in fee): | Continental Breakfast; Buffet Lunch |
| Registration Deadline: | April 1, 2010 |
| Credit Cards Accepted: | MasterCard, VISA, Discover, American Express |
| NASBA CPE Credit: | 8 Hours |
| Dress: | Business Casual |
| More Information | www.semcafe.org |

Registration form and agenda may be found on the next page



16th Annual Fraud Conference—April 27, 2010

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| Part One | General Fraud Concepts |
| Part Two | Cash Receipting Fraud Schemes |
| Part Three | Disbursement and Accounts Payable Fraud Schemes |
| Part Four | Payroll Fraud Schemes |

"The speaker presents an advanced level one-day class about his life experiences dealing with employee embezzlement fraud in state agencies and local governments in the state of Washington. Attendees should come prepared to learn how to protect the organization's treasury funds from loss when otherwise seemingly honest and trusted employees somehow cross the line from the light into the darkness as they embezzle funds from their employer. Could these individuals be co-workers who might have a prison term in their future? We will also study "who" commits these acts, remembering that we investigate people as well as financial information. The speaker discusses general fraud concepts and shines light on the warning signs (red flags) of a wide variety of cash receipting and disbursement frauds (including payroll) as well as on the lessons learned from individuals who have joined the ranks of fraud perpetrators living on the dark side. Our purpose is to explore fraud case studies to help organizations implement the appropriate internal controls and monitoring procedures designed to reduce the opportunity for and deter similar frauds in the future.

Joe Dervaes retired after 42.5 years of federal, state, and local government audit service on July 31, 2006. Prior to retirement, he was the Audit Manager for Special Investigations at the Washington State Auditor's Office. During his 20-year tenure in this position, he served as an employee embezzlement specialist, managed the statewide Fraud Program, and participated in investigating over 730 cases with losses over \$13 million..

Joe is very active in the Association of Certified Fraud Examiners (ACFE). In 2003, he received the Donald R. Cressey Award for his lifetime contributions to fraud detection, deterrence, and education. This is the top fraud award in the world. In 2004, he was elected Vice-Chair of the ACFE Foundation Board of Directors, one of the highest positions any CFE may hold in the profession. In 2007, he received the Outstanding Achievement Award for Community Service and Outreach. In 2009, he received a Superior Service Award as one of four CFEs who have attended the first 20 ACFE Annual Fraud Conferences. He writes a By-Line Column on *Fraud Finer Points* in *Fraud Magazine*, the ACFE's international journal. He is an ACFE Fellow, Regent Emeritus, and Life Member of ACFE. In 2006, WFOA awarded an Honorary Lifetime Membership to Joe for his public service and fraud education contributions in the state of Washington.



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| Name: | <input type="checkbox"/> MasterCard <input type="checkbox"/> VISA <input type="checkbox"/> Discover <input type="checkbox"/> Am. Express | |
| Address: | CC No. _____ Exp. _____ | |
| City: | (Please include billing address if different) | |
| State: | <input type="checkbox"/> Check Enclosed—Payable to SEMCACFE | |
| Zip: | Mail registration to: SEMCACFE P.O. Box 1318 Novi, MI 48376-1318 | Or Fax registration to: |
| E-mail: | | Fax No: (734) 453-4200 |
| Badge Name: | | Fed. Tax I.D. 38-3087654 |
| Employer: | | Vegetarian Request <input type="checkbox"/> |
| Tel. No.: | Questions? Call Marty Sviland - (248) 895-8434 | |