



Dallas Area Chapter



President's Letter

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PRESIDENT'S LETTER:

Mark your calendars for October 8, 2009! In trying to keep up with the quickly changing world of fraud schemes we are going to be discussing computer forensics and why they are a critical component of most investigations these days. As one recent article in the Fraud Magazine stated "It's All Digital Now." The majority of the white collar criminal cases involve some type of computer activity. Knowing how to capture data and find critical evidence on a computer is almost a requirement if you are going to be working with

fraud schemes. Our October 8th meeting will be a great source of information for anyone conducting investigations.

For those of you who do not know about ISACA, it is an organization developed to network and share training for information systems auditors and managers. This special meeting will have three segments to it. There will be a pre-meeting presentation from 10:30 AM to 11:30 AM. Karl Flusche is a national speaker who recently presented at the National ACFE conference in Las Vegas in July of this year.

Mike Saylor is our luncheon

speaker. He will be speaking about capturing data and searching for information during investigations. Please see our section below for his bio and his presentation.

We are also having a post meeting from 1:30 PM to 2:30 PM. A great speaker from the FBI Cybercrime unit will be talking about recent fraud trends and actual cases. Don't miss this speaker!

You can attend all three meetings for the same price as one meeting. You can choose to attend all three sessions, two sessions, or one session. Please go onto our website to

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"It's all about Digital Now"

Join us for our joint meeting with ISACA

Thursday, October 8, 10:30 am

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Location:
CityPlace
2711 North Haskell
Dallas, Texas 75204

Register by Tuesday, October 5, 2009 at www.dallasacfe.org, click on Registrations/Next Meeting

September Luncheon Faces in the Crowd

Wow — what a way to “kick-off” our new season. We expected a packed house....but certainly did not expect to run out of food! On October 8, an expert panel, moderated by Jeff Matthews and featuring:

- ◆ **Lynn Turner:** Former chief accountant for the SEC and current LECG Managing Director.
- ◆ **John P Kincade:** Co-Chair, Financial Services Industry Group, Winstead PC
- ◆ **Melissa Drennan:** Division Counsel, PepsiCo Inc and President Elect for the Dallas Chapter of the Texas General Counsel Forum.

provided a fantastic and entertaining discussion of various pressing issues including third party disputes, SEC enforcement activity and Ponzi schemes. To receive a copy of the presentation, please email Jeff at jmatthews@lecg.com



October 8th Meeting: ACFE/ISACA “It’s all about digital”

Join us for the pre-meetings from 10:30 AM to 11:30 AM. Our speaker will be **Karl Flusche, Sr, CFE**.

Content: More and more companies are involved in large scale eDiscovery requests for litigation and fraud investigations. These requests frequently call upon a wide range of skilled personnel within the company to comply with the court ordered requests for information. This presentation will focus on the differences in evidence collection methods and techniques for civil litigation versus fraud investigation. After this presentation the CFE will be better able to recognize these differences and tailor an appropriate response to electronic data collection for eDiscovery requests.

Our luncheon speaker is **Michael Saylor – Accretive Solutions**

Content: Technology has helped us become more productive, it has enhanced our media experience through digitizing movies and audio, and it keeps us safe; but it has always been our “big brother”. This presentation will discuss how data is digitally stored, managed and collected and analyzed in response to questionable activity and/or to determine root cause of technical issues.

Our meeting concludes with **Special Agent Aaron Covey** from the FBI Cybercrime unit from 1:30 PM to 2:30 PM. Don’t miss it!

THREE HOURS of CPE for only \$20 for members and \$25 for non-members. This price includes lunch.

Registration is available online at www.dallasacfe.org, click on Registrations/Next

Impersonating an Accountant?

Who in their right mind would want to impersonate an accountant? It's not as if we live glamorous lives. For example, today I sent out my quarterly newsletter, gave a speech, and prepared tax returns.

Of course, I should never underestimate the Bozo Criminal mind. Daniel Ford (of Glendale, California) wanted to be a Certified Public Accountant. Rather than obtain a degree and a license from the California Board of Accountancy, he allegedly just decided to open his tax preparation business.

Mr. Ford also allegedly had a partner, Gregory Edwards, of Culver City, California. Mr. Edwards and Mr. Ford allegedly persuaded satisfied clients of Mr. Ford's tax preparation business to invest with them. The money invested apparently went to a bottom line—the bottom line of Mr. Edwards and Mr. Ford. Mr. Ford allegedly earned \$1.3 million and Mr. Edwards \$961,000 from the scheme.

All was fine and good until the Franchise Tax Board and the California Department of Justice found out about the alleged scheme. Mr. Edwards and Mr. Ford have been arrested and are charged with multiple felonies including elder financial abuse, grand theft, state income tax evasion, and state income tax fraud. Oh yes, Mr. Ford and Mr. Edwards managed to 'forget' to pay state income tax on their illegal income. [As the Franchise Tax Board noted](#), illegal income is just as taxable as legal income.

As for the alleged perpetrators, they're sitting in jail in Los Angeles. It's tough to impersonate a CPA and get away with it.

www.taxabletalk.com

THE BULLETIN BOARD

October 8th — A ground breaking social for the ACFE!

Please come visit us at the **Blue Mesa in Addison from 4:30 to 7:00 PM**. There will be free appetizers, free drinks, and a door prize. We will be giving away a free iPod shuffle and you must be present to win! This social is being sponsored by **Forensic Strategic Solutions**. It is open to members and they may bring a guest that is interested in joining the ACFE Dallas chapter.

Forensic/Strategic Solutions, PC was founded in 1992 and previously operated under the name Summerford Accountancy, PC. Since that time, Forensic/Strategic Solutions has expanded its client base to a national scale and has performed engagements for a vast array of clients across numerous industries. Forensic/Strategic Solutions has achieved outstanding results for our clients by assigning knowledgeable, highly qualified professionals to every case, matter, or task. Our teams of professionals have diversified backgrounds and unique knowledge across a number of industries, which allow us to analyze and report on even the most complex business issues in a clear, concise manner. Forensic/Strategic Solutions' continuing goal is to exceed our client's expectations in every case or matter while providing an unmatched commitment to excellent client service.

Forensic/Strategic Solutions, PC, with offices in Birmingham, Dallas, and Los Angeles, specializes in:

- Fraud examinations
- Forensic investigations
- Computer forensics
- Data analysis
- Fraud risk assessment & Prevention
- Business valuations
- Economic damages calculations
- Statistical analysis
- Litigation support services
- Financial distress

For more information regarding Forensic/Strategic Solutions, contact Margie Reinhart, margie@forensicstrategic.com.

To sponsor upcoming socials and have your company featured here, please contact Jason Arrington at jason.arrington@ssa.gov.

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rsvp and pay for this meeting. Then please send an e-mail to Dori Bohl at dboh1@anderson-cpa.com to let her know how many of the three sessions you will be attending.

We had a great turnout for the kick-off meeting in September. One of our board members, Jeff Matthews, facilitated that presentation. The panelists were all well qualified speakers in their own rights. We hope you enjoyed this different format. There are pictures of the panelists above in this newsletter.

We hope to see you at the October 8th meeting.



Dallas Area Chapter

Association of Certified Fraud Examiners
Dallas Chapter
P.O. Box 181776
Dallas, Texas 75219



The Dallas Chapter supports the international mission of the Association of Certified Fraud Examiners through its educational programs and seminars, which promote an enhanced awareness of fraud prevention, detection and investigation techniques among its membership and throughout the business and law enforcement communities. At the same time, program attendees are provided an opportunity to earn their annual continuing education credits and network with a diverse group of professionals in related fields.

