ANTI-FRAUD Resource Guide
GLOBAL EDITION • SECOND QUARTER 2019

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How Data Analytics Can Illuminate Fraud Schemes
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①  Combo Event Savings: Register to attend two events being held consecutively in the same city and save up to USD 200! Combo events are designated with this icon: +

②  Early Registration Savings: Register and pay before the Early Registration Deadline listed for the event (generally one month before event start date) and SAVE USD 100 or more off of the regular price for the event. Early registration deadlines are designated with this icon: +

③  Group Savings: Gather a team of three or more individuals to register for the event that best suits the learning needs of your group. Call the ACFE at +1 (512) 478-9000 to determine your savings.

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* Reservations subject to availability.

† Payment must be received by Early Registration Deadline to obtain savings.

I understand if I reserve a room at the course hotel, the hotel may disclose to the ACFE non-financial reservation information (name, dates of stay) for the purpose of confirming the event room block.

Photo/Video Release — By registering for an ACFE event, I grant the ACFE or anyone authorized by the ACFE, the right to use or publish in print or electronic format, any photographs or video containing my image or likeness for any promotional purpose, without compensation.

Your mailing address may be disseminated to conference sponsors or exhibitors for promotional purposes. In no event will the ACFE share your phone or email address with these sponsors or exhibitors.

ACFE self-study courses do not require advanced preparation. For more information on ACFE self-study courses, including fields of study and learning objectives, please visit ACFE.com/shop.

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How Data Analytics Can Illuminate Fraud Schemes

BY JEREMY CLOPTON, CFE

Organisations that implement proactive data monitoring detect frauds 58% faster and experience losses that are 52% lower than organisations that don’t, according to the ACFE’s 2018 Report to the Nations. As these numbers indicate, harnessing your organisation’s data can have a significant impact on your efforts to detect and prevent fraud.

But introducing data analytics into your fraud-fighting toolbox is not an easy process. There’s no universal checklist to follow. Every organisation has different data to work with, and unique priorities and organisational goals. It takes a hands-on approach to figure out what would work best for you and your organisation. Here, I focus on one of the most common schemes detected by data analytics and what the analytics process could look like from beginning to end.

GATHER YOUR DATA

One of the great things about using analytics for fraud detection is that you can detect just about any type of scheme as long as you have data available, an understanding of the red flags of the scheme and an understanding of the business. That said, one of the most common schemes I’ve detected in my career has been billing schemes, related to either shell companies or employee-vendor relationships.

So, let’s take a closer look at why data analytics are so helpful in revealing this particular scheme.

There is a lot of research on the common red flags of billing schemes and examples of how the frauds were perpetrated. That knowledge, combined with the fact there is always a lot of data available in the cash disbursement process, makes using analytics in this area fairly straightforward. The other advantage to using analytics for the detection of billing schemes is the volume of transactions in the cash disbursement process.

Without data analyt-
ics it would be very difficult to find the fraudulent transactions in these data sets. Analytics allows examiners the ability to analyse the entire population of cash disbursement transactions (checks, invoices and purchase orders), as well as the vendor and employee files to find unusual relationships.

**CLEAN UP YOUR DATA**

Before performing any analytics technique, pay close attention to your data preparation. This is a difficult step for many in the data analysis process and one that is quite important. There are a few common mistakes people make. The first is failing to make a copy of the original data set to work with. Ensuring the original data is secured is an important step for demonstrating chain of custody and providing you a fresh start should the data set being analysed become corrupted for any reason. Failing to document the steps taken to normalise/cleanse the data is another common mistake. Even if the normalisation process is completed without issue, it’s important to know what steps were taken so you can interpret the results correctly. Another common mistake is not taking the time to understand the data. Though all examiners aren’t expected to be IT professionals, it is important to have an understanding of the system, the data and how it is generated before normalising it.

**EXECUTE THE TECHNIQUE**

When identifying a billing scheme, some of the more common traditional analytics techniques include a comparison of employee and vendor information (names, addresses, phone number, tax identification number and bank accounts) to identify possible relationships between employees and vendor. In addition, I look for unusual vendor attributes such as having no physical address, duplicate addresses or acronyms in the vendor name. There are also common tests in the disbursement files themselves, such as identifying checks issued on weekends or holidays or in round, thousand-dollar increments, or running a Benford’s Law analysis. If you’re looking for a more advanced technique, use textual analytics to analyse email and identify indications of collusion between an employee and vendor.

**DEMONSTRATE YOUR RESULTS**

To effectively communicate the results of your analysis, brush up on your data visualisation skills. One of my favourite books on this topic is *Data Points*, by Nathan Yau. It is a great book on the principles of data visualisation.

A few quick tips to get you started. Before you begin designing anything, you need to determine the message you’re trying to communicate. Also, figure out who your audience is and how they will most effectively receive information. Some audiences will require context and pictures, while others may want data tables and metrics. Though there are many additional principles to consider (chart type, colors, context, narrative and medium of communication), if you can determine the message and the audience before you begin designing, you will have a much greater likelihood of success.

Visit ACFE.com to find more information about the ACFE’s upcoming course, Detecting Fraud Using Data Analytics Workshop, led by Jeremy Clopton. Attendees will get hands-on experience using real data sets to apply analysis techniques, identify red flags and interpret the results.

More hands-on workshops will be offered throughout the year, including the new Contract and Procurement Fraud Workshop and the Advanced Fraud Examination Techniques Workshop.
ACFE Membership

Keep up with the ever-evolving anti-fraud profession by joining the ACFE. Membership provides you with knowledge and tools to help you detect and deter fraud.

ACFE Associate Membership is open to individuals of all job functions, industries and levels of experience. Visit ACFE.com/membership to learn more.

Exclusive Membership Benefits Include:

- **Knowledge and tools** — Stay up-to-date with free subscriptions to the thought-provoking Fraud Magazine®, the timely FraudInfo and other practical newsletters. Advance your anti-fraud efforts with our complimentary webinars, tools, resources and more.

- **Networking opportunities** — Connect with colleagues through the world’s largest network of anti-fraud professionals. Trade tips and gain referrals through our members-only online community, local chapters and in-person seminars and conferences.

- **Professional development** — Sharpen your skills and stay competitive with interactive webinars, on-demand trainings and in-person events.

- **Member savings** — Enjoy exclusive discounts on networking events, the CFE Exam Prep Course and professional development resources. Last year ACFE members saved more than USD 3.5 million on the best anti-fraud training available.

- **Career support** — Elevate your career through our members-only job board, online Career Center, free career webinars and mentorship program.

The CFE Credential

Many Associate members go on to become Certified Fraud Examiners (CFEs). The CFE credential is globally recognised, respected and accepted as the standard of professional excellence. CFE certification represents documented evidence of anti-fraud expertise and experience, representing a high level of competence and professionalism.

A Global Credential to Advance Your Career

MORE THAN 75% OF FORTUNE 500 COMPANIES EMPLOY AT LEAST ONE CFE

CFEs IN MORE THAN 180 COUNTRIES

CFEs EARN 31% MORE than those without the credential*


RECOGNISED IN HIRING POLICIES OF LEADING ORGANISATIONS including the FBI, the SEC and the South African Revenue Service

one of the MOST MARKETABLE CREDENTIALS TODAY, according to Robert Half International
Earn your CFE in 2019

Earn your Certified Fraud Examiner (CFE) credential to move your career forward.

CFEs are globally recognised by companies and government agencies because of their unique ability to combine knowledge of complex financial transactions with an understanding of investigative techniques, legal issues and procedures to resolve allegations of fraud.

CFEs earn 31% more*, on average, than their non-credentialled counterparts. Career opportunities in the anti-fraud profession continue to grow as organisations seek individuals with this combined knowledge.

Become a CFE in 4 Steps

You must be an Associate member to take the CFE Exam and earn your CFE credential.

Choose from the following:
- CFE Exam Prep Course
- CFE Exam Review Course
- Fraud Examiners Manual

Complete a CFE Exam application with documentation before taking the CFE Exam.

The CFE Exam tests your knowledge and expertise on Financial Transactions and Fraud Schemes, Law, Investigation, and Fraud Prevention and Deterrence.

*2017/2018 ACFE Compensation Guide

Visit ACFE.com/join to learn more.

Designed with the busy anti-fraud professional in mind, the CFE Exam Prep Course® software gives you the flexibility you need to prepare for the CFE Exam on your schedule. This computer self-study course is designed to fully prepare you to successfully pass the CFE Exam.

Online, Download or CD-ROM:
Members USD 795
Non-Members USD 995

Includes a two-year subscription to the online Fraud Examiners Manual!

BENEFITS:

1,400+ STUDY QUESTIONS
Review sample exam questions with explanations of the correct answers.

TIMED PRACTICE EXAMS
Simulate the CFE Exam environment by taking timed practice exams.

FRAUD EXAMINERS MANUAL
Explore topics in depth with the Fraud Examiners Manual.

MONEY-BACK PASS GUARANTEE
Prepare with confidence — the CFE Exam Prep Course is backed by our Money-Back Pass Guarantee.


Upgrade your CFE Exam preparation with the CFE Exam Prep Toolkit.

INCLUDES:

- CFE Exam Prep Course
- CFE Exam Study Guide This printed study guide offers a breakdown of the key points and foundational concepts found in the four main sections of the CFE Exam.
- Fraud Examiners Manual The essential reference for anti-fraud professionals. The Toolkit includes the printed format, in addition to the two-year online subscription included with the Prep Course.
- CFE Exam Prep Flashcards App Familiarise yourself with the terminology and the concepts covered on the exam with an app consisting of nearly 900 flashcards that complement the CFE Exam Prep Course. Android® and iOS® versions available.

Members USD 945 / Non-Members USD 1395

Visit ACFE.com/PrepCourse to learn more.
CFE Exam Review Course

This instructor-led course provides the essentials needed to prepare for the exam in a structured, classroom environment.

INCLUDES:
- The CFE Exam Prep Course
- Essential knowledge from experienced instructors to help you pass the CFE Exam
- Printed course materials that outline the topics covered in the exam and aid in preparation
- CFE Exam Prep Flashcard App
- Exam application fee

BENEFITS:
- FAST TRACK: Participate in an intense live course.
- INSTRUCTOR-LED: Receive guidance from experienced teachers in a structured learning environment.
- INTERACTIVE SESSIONS: Participate in discussions on a variety of fraud prevention topics in a team environment.
- ON-SITE TESTING: Take the CFE Exam on-site while the material is still fresh in your mind. Go home knowing you've passed the CFE Exam.

CPE Credit
Varies by location

Course Level
Basic

Prerequisites
This course is designed to review material required to pass the CFE Exam. Independent study with the CFE Exam Prep Course prior to attendance is strongly recommended.

AUTHORISED TRAINER COURSES

Dubai, UAE | 28 April-1 May 2019
Singapore | 13-16 May 2019
Rome, Italy | 14-17 May 2019
Amsterdam, Netherlands | 13-17 May 2019
Belgrade, Serbia | 18-21 May 2019
Barcelona, Spain | 20 May-6 June 2019
Abidjan, Cote d'Ivoire | 20-24 May 2019
Accra, Ghana | 23-26 May 2019
Paris, France | 1-5 July 2019
Beirut, Lebanon | 4-7 July 2019
Kuala Lumpur, Malaysia | 8-11 July 2019
London, U.K. | 9-12 July 2019
Dakar, Senegal | 15-19 July 2019
Cairo, Egypt | 15-18 July 2019
Amman, Jordan | 22-25 July 2019
Sydney, Australia | 23-26 July 2019
Cologne, Germany | 5-9 August 2019
Mexico City, Mexico | 22-24 August 2019

View a list of courses at ACFE.com/Events-Calendar.
How Should I Prepare for the CFE Exam?

Whether you prefer a self-paced option or an in-person, instructor-led event, the ACFE has the resources you need to prepare for the CFE Exam.

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Visit ACFE.com/examprep to learn more.
Curaçaoan CFE Inspires Youth Through Volunteering

Dennis Dambruck, CFE, CPA, has enjoyed a long, illustrious career in the financial sector. While he’s worked in many different countries, he currently lives in the small island nation of Curaçao, where he volunteers with youth sports nonprofit organisations. In his spare time, he plays baseball with his sons and runs marathons.

How did you become passionate about fighting fraud?
When I was seven years old, my favourite TV shows were “The Six Million Dollar Man” (I even wanted to change my name to Steve), “Kojak” and “Columbo.” I was intrigued at their ability to solve crimes. Although these were not always related to white-collar crimes, as time passed and I entered the financial world, my interest for specifically white-collar crimes increased.

What is one of the biggest lessons you have learned since entering the fraud prevention field?
This might sound corny, but since entering the field, the quote I most often think about is, “Trust is not a control.” All organisations have controls in place, and even though sometimes you think you might be smarter than your predecessor, you must stand still and think about a) why the controls were made, b) why they were made in that particular way and c) whether they cover all risks before attempting to make any changes or bypassing them. It is also important to hold yourself accountable for all that you do in your day-to-day work. This is the only way you can protect yourself from negligence. Do not act blindly on instructions from the C-suite, as experience has shown us recently that some executives may do everything to enrich themselves without remorse for the victims. Always analyse instructions and, when in doubt, ask questions until you are comfortable with the answers.

What steps led you to your current position at GiroBank?
I have been in the financial industry for more than 27 years in various accounting, audit, compliance and operational roles, and have worked either in, or with, all major financial centers. With this global knowledge, it became a logical step to fall into a C-suite financial role at my current employer. Due to my audit background, coupled with the integrity and seriousness with which I take my job, fraud-related monitoring activities are also part of my responsibilities, together with a fellow CFE in our organisation.

What is a memorable case or project that you have worked on?
The most memorable project I have worked on is one where a web of deceit at the highest level had been uncovered. It involved C-suite executives and co-conspirators outside of the organisation. Every time you think you are investigating one specific business, more tentacles spread into other directions and businesses, hence why I call it a web of deceit.

You are very active in youth nonprofit organisations and with the University of Curaçao. How did you first get involved?
I come from a marginal neighborhood and played baseball growing up. I see other children I played with living on the streets and/or doing drugs or in other bad situations. When I think about it, I realise that back in those days there wasn’t really any guidance during sports practices for us children other than simply playing and trying to beat everybody no matter what. I see youth sports as an opportunity for us adults to give back to the community and help children develop into better citizens. The game should not be No. 1, but rather a means through which we can get to these children and help them become tomorrow’s professionals in their areas of choice. This is what I hope to achieve by getting involved.

What do you like about being an ACFE member?
You get your money’s worth. It is almost impossible to not stay abreast of developments in the fraud arena if you are an ACFE member. The constant updates with actual, current cases keep you vigilant and sharp for new developments. Fraud Magazine is filled with valuable information, and I have not even mentioned the online community yet. It gives you access to a wealth of professionals in all industries and all parts of the world, which is a great source of information for every professional CFE.

What activities or hobbies do you like to do outside of work?
I still play baseball with the veterans and am the proud father of three boys, two of whom also play baseball, so we spend our weekends at different fields. Next to that I am an endurance runner and have completed the New York Marathon three times. This year is time to run the streets of Chicago in the Chicago Marathon. My bucket list is currently pretty simple — run the six world marathon majors, so after Chicago there will still be four to go.
Calendar of Events

ADVANCE YOUR CAREER WITH TRAINING FROM THE GLOBAL LEADER IN ANTI-FRAUD EDUCATION.

ACFE.COM/TRAINING

APRIL 2019
25 APR
FINANCIAL STATEMENT FRAUD
Boston, MA
25-26 April | CPE: 16

29 APR
CFE EXAM REVIEW COURSE
Toronto, ON
29 April-2 May | CPE: 32

MAY 2019
2 MAY
AUDITING FOR INTERNAL FRAUD
Portland, OR
2-3 May | CPE: 16

6 MAY
DEVELOPING AN INTEGRATED ANTI-FRAUD, COMPLIANCE AND ETHICS PROGRAM
Ottawa, ON
6-7 May | CPE: 16

JUNE 2019
23 JUN
30TH ANNUAL ACFE GLOBAL FRAUD CONFERENCE
Austin, TX
23-28 June | CPE: 4-40

JULY 2019
22 JUL
DETECTING FRAUD WITH DATA ANALYTICS WORKSHOP
Minneapolis, MN
22-24 July 2019 | CPE: 24

29 JUL
BUILDING YOUR FRAUD EXAMINATION PRACTICE
Philadelphia, PA
29 July | CPE: 8

30 JUL
CONTROLLING THE RISK OF ASSET MISAPPROPRIATION
Philadelphia, PA
30-31 July | CPE: 16

AUGUST 2019
1 AUG
CONDUCTING INTERNAL INVESTIGATIONS
Columbia, SC
1-2 August | CPE: 16

5 AUG
DETECTING FRAUD THROUGH VENDOR AUDITS
New York, NY
5 August | CPE: 8

6 AUG
BRIBERY AND CORRUPTION
New York, NY
6-7 August | CPE: 16

SEPTEMBER 2019
9 SEP
CONTRACT AND PROCUREMENT FRAUD WORKSHOP
Chicago, IL
11 September | CPE: 8

16 SEP
CFE EXAM REVIEW COURSE
Chicago, IL
19-22 September | CPE: 32

19 SEP
BRIBERY AND CORRUPTION
London, U.K.
19-20 September | CPE: 16
Join the ACFE for the 30th Annual ACFE Global Fraud Conference taking place 23-28 June in Austin, Texas. This year’s conference features keynote speakers including New York Times best-selling author Bill Browder and Pulitzer Prize Winner Bastian Obermayer.

Special rates available for attendees from outside of North America.

Visit FraudConference.com/International.
ACFE GLOBAL
FRAUD CONFERENCE
23-28 JUNE 2019
AUSTIN, TX

LEARN NEW WAYS Fraud IS BEING COMMITTED
AND TACTICS TO PREVENT, DETECT AND DETER IT.

Featured KEYNOTES:

NEW KEYNOTE!
Lisa Osofsky
Director, U.K. Serious Fraud Office

Bill Browder
CEO, Hermitage Capital Management
Author of New York Times Best Seller
Red Notice: A True Story of High Finance, Murder and One Man’s Fight for Justice

Bastian Obermayer
Investigative Journalist,
Panama Papers Recipient, 2017 Pulitzer Prize Winner
Süddeutsche Zeitung

Visit FraudConference.com/International to register.
Can’t be in Austin? Don’t miss out on world-class anti-fraud training.

Attend live sessions online or watch on-demand recordings.

REGISTER FOR THE VIRTUAL CONFERENCE AND:

• Watch a live stream from 2 rooms at the conference
• Access on-demand video recordings of 75+ Main Conference Sessions*
• Earn up to 24 CPE (12 CPE by attending live sessions, and 12 CPE by watching recorded sessions and passing a final exam)

*Please note that 16 pre-selected sessions are eligible for CPE. CFE Exam Review and Roundtable Sessions will not be recorded.

Visit FraudConference.com/virtual to learn more.

This conference is your opportunity to discover the latest tools, techniques and trends to address anti-fraud challenges faced in the Asia-Pacific region.

**Attend and:**
- Learn proven best practices
- Connect with fraud fighters in the Asia-Pacific Region
- Earn up to 20 CPE

Visit [FraudConference.com/AsiaPac](http://FraudConference.com/AsiaPac) to learn more.

**Conference Venue**
Marina Bay Sands
Hotel Phone: +65 6688 8888
Hotel Rate: SGD 395* single
Hotel Cut-Off: 23 August 2019

*A non-refundable deposit to include the first night hotel room rate, including local fees, service charge, and tax is due at time the reservation is made. Reservations are subject to availability.

**CPE Credit**
4-20

**Course Levels**
Basic-Advanced
Mark your calendar to attend the 2019 ACFE Fraud Conference Canada in Montreal, 20-23 October 2019.

This conference is your opportunity to discover the latest tools, techniques and trends to address anti-fraud challenges faced in Canada.

Attend and:
- Learn proven best practices
- Connect with fraud fighters in the region
- Earn up to 24 CPE

Visit FraudConference.com/Canada to learn more.
As a leader in the anti-fraud industry, you need an event that will not only keep you informed of the latest trends and issues, but also connect you with other industry experts.

Join us in New York for the ACFE Fraud Risk Management Summit. This 1-day event will bring together executives and experts in the anti-fraud industry.

**Attend and learn more about:**
- Best practices in fraud risk management and anti-corruption programs
- Emerging trends and analytic tools in the fight against fraud
- How your peers are addressing challenges in their anti-fraud programs

Visit [ACFE.com/FRMSummit](http://ACFE.com/FRMSummit) to learn more.
The ACFE Law Enforcement and Government Anti-Fraud Summit is returning to Washington, D.C., 7 November 2019.

**Why You Should Attend:**

- Earn 8 CPE.
- Choose from two tracks of educational sessions.
- Hear from speakers representing top government organisations.
- Network with more than 200 fraud fighters from law enforcement and government agencies.
- Learn new ways fraud is being committed and tactics to prevent, detect and deter it.

Visit [ACFE.com/LEGASummit](https://www.acfe.com/LEGASummit) to learn more.
We’ve completely redesigned the Fraud Magazine app to offer streamlined readability and functionality. Enjoy every issue plus extra content such as popular topics, case studies and all-time top articles. Offline download offers access to current or archived issues any time, any place.

To download the new Fraud Magazine app for Apple and Android smartphones and tablets, search for “Fraud Magazine” on the App Store® or Google Play®.
CONDUCTING INTERNAL INVESTIGATIONS

Conducting Internal Investigations will prepare you for every step of an internal investigation into potential fraud, from receiving the initial allegation to testifying as a witness. In this course, you will learn how to lead an internal investigation with accuracy and confidence by gaining knowledge about various topics, such as relevant legal aspects of internal investigations, using computers in an investigation, collecting and analysing internal and external information, interviewing witnesses and writing reports.

You Will Learn How To:
- Assess the risk of fraud within your organisation and respond when it is identified
- Detect and investigate fraud with the use of data analytics
- Collect documents and electronic evidence needed in the course of an investigation
- Perform effective information-gathering and admission-seeking interviews

Schedule

<table>
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<tr>
<th>Location</th>
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<td>Columbia, SC</td>
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<tr>
<td>Hilton Columbia Center</td>
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<td>Hotel Phone: (800) HILTONS or +1 (804) 744-7800</td>
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*Reservations subject to availability
*Payment must be received by Early Registration Deadline to obtain savings.
A NETWORK OF INDUSTRY PEERS, TRAINING THEIR TEAMS TO FIGHT FRAUD. COLLABORATING WITH EACH OTHER TO SHARE BEST PRACTICES. BUILDING SOLUTIONS TOGETHER.
BRIBERY AND CORRUPTION

During this 2-day seminar, you will gain an understanding of common corruption schemes and anti-corruption liability, including the Foreign Corrupt Practices Act (FCPA), the U.K.’s Bribery Act and anti-corruption legislation. From recognising red flags to managing a global investigation, you will gain the skills and knowledge to combat the threat of bribery and corruption in your organisation.

You Will Learn How To:

- Identify common corruption schemes
- Evaluate the effectiveness of your anti-corruption compliance program
- Conduct third-party due diligence
- Manage investigations across international borders

Schedule

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<tr>
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*Reservations subject to availability. †Payment must be received by Early Registration Deadline to obtain savings.
DEVELOPING AN INTEGRATED ANTI-FRAUD, COMPLIANCE AND ETHICS PROGRAM

Tone at the top can set a precedent for an ethical corporate culture, but a formal ethics program provides a clear framework for the organisation’s expectations, policies and potential consequences. Learn best practices for creating an effective compliance and ethics program that incorporates anti-fraud measures. This 2-day course will explore the essential steps your organisation needs to take in developing a program that will effectively foster ethical behaviour, promote compliance and deter fraudulent activities by your employees.

You Will Learn How To:

• Assess an organisation’s ethical and compliance culture
• Create an effective anti-fraud, compliance and ethics policy
• Implement whistleblower reporting system
• Address ethical breaches and noncompliance
• Monitor the anti-fraud, compliance and ethics programs and remediate any identified deficiencies

Schedule

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Westin Ottawa
Hotel Phone (888) 627-8528
Room Rate: CAD 289* single

*CPE Credit
16

Field of Study
Behavioural Ethics

Prerequisites
None

This course fulfills the annual ethics CPE requirement for CFEs.

Visit ACFE.com/DACEP to learn more.
DETECTING FRAUD THROUGH VENDOR AUDITS

The ACFE Detecting Fraud Through Vendor Audits seminar is a 1-day course designed to explain how to develop a solid foundation for vendor audits; how to identify which vendors to target; how to prepare for a vendor audit; how to identify, gather and audit relevant vendor documentation; and what common vendor fraud schemes to look for.

You Will Learn How To:

- Ensure that contract language supports future audits
- Assess the strength of current vendor contracts and audit clause language and why it is vital to do so
- Identify and select good candidates for vendor audits
- Recognise key parties affected by the vendor audit and obtain their support for the audit process
- Identify and collect essential pre-audit background information
- Determine and request supporting documentation for audit
- Apply the most effective audit tests to detect potential fraud
- Recognise the types of fraud and related red flags that might be uncovered during a vendor audit
- Respond to identified vendor fraud warning signs

Schedule

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<td>No room block established. Visit ACFE.com/NewYorkComboAugust for nearby hotels.</td>
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Register for this course and Bribery and Corruption in New York and SAVE! See pg. 19.

<table>
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Register for this course and Uncovering Fraud with Financial and Ratio Analysis in Washington, D.C. and SAVE!

*Cancellations are subject to availability.
2 New Regents Elected to 2019-2020 ACFE Board of Regents

The ACFE is proud to announce that Eric R. Feldman, CFE, and Bethmara Kessler, CFE, have been elected to the 2019-2020 ACFE Board of Regents. Fellow CFEs elected them from candidates selected by the Board’s nomination committee. Feldman and Kessler took office at the Board’s meeting in February at ACFE headquarters in Austin, Texas.

Bethmara Kessler, CFE, Consultant, Philadelphia, Pennsylvania
Kessler has been a fraud fighter for more than 25 years. She’s been a lecturer, consultant, advisor and thought leader to businesses on fraud, audit, compliance and enterprise risk management. She’s on the ACFE faculty and its Advisory Board. Kessler is the former head of integrated global services for the Campbell Soup Company. She’s been a chief audit executive, chief compliance officer and head of enterprise risk management in a range of industries and companies including EY, Nabisco, Avon, EMI, L Brands, The Fraud and Risk Advisory Group, and Warner Music.

She says she builds capability that enables companies to be proactive in their fight against fraud and develops unique approaches to data mining for fraud, and realistic anti-fraud practices and policies. Her extensive experience leading corporate investigations and redesigning vulnerable business processes has significantly helped reduce fraud risk, she says.

Kessler is highly invested in helping others learn and succeed. She mentors numerous professionals and volunteers at local colleges and universities “to bring fraud concepts to life for students,” she says.

Industry magazines have published several articles by Kessler, and she’s contributed material to the Fraud Examiners Manual and Fraud Casebook: Lessons from the Bad Side of Business, edited by Dr. Joseph T. Wells, CFE, CPA.

Eric R. Feldman, CFE, Affiliated Monitors Inc., Los Angeles, California
Feldman is senior vice president and managing director, corporate ethics and compliance programs, for Affiliated Monitors Inc. He’s the lead independent monitor for assisting companies to resolve fraud and corruption-related cases, matters involving federal suspension and debarment actions, federal regulatory court orders, and deferred or non-prosecution agreements with the U.S. Department of Justice. He also conducts global proactive assessments of corporate ethical culture and compliance programs.

Feldman joined Affiliated Monitors after retiring from the U.S. Central Intelligence Agency (CIA) in 2011. He enjoyed a 32-year career with the CIA and the executive and legislative branches of the federal government, including executive positions with Offices of Inspector General at the Department of Defense, the Defense Intelligence Agency and the CIA. He also was the longest-serving inspector general of the National Reconnaissance Office.

Feldman is a member of the ACFE faculty, and he has been a CFE since 1991. He’s a sought-after speaker and author on procurement fraud detection and prevention, bribery and corruption, and corporate business ethics and compliance. Feldman was the 2018 recipient of the ACFE James R. Baker Speaker of the Year Award.

Congratulations to Bethmara and Eric!
FRAUD RISK MANAGEMENT

With organisations losing an estimated 5% of their annual revenues to fraud, the need for a strong anti-fraud stance and proactive, comprehensive approach to combating fraud is clear. In this 2-day seminar, you will learn to design and implement entity-wide controls to prevent fraud, as well as support fraud risk management initiatives by establishing an anti-fraud culture and promoting fraud awareness throughout your organisation.

You Will Learn How To:

• Identify fraud risks and the factors that influence them
• Analyse existing risk management frameworks and how they pertain to managing fraud risk
• Develop and implement the necessary components of a successful fraud risk management program
• Identify the elements of a strong, ethical corporate culture
• Promote fraud awareness to employees at all levels of the organisation

Schedule

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| Cleveland, OH    | 7-8 October 2019  | Members USD 795 / Non-Members USD 995 |
| Hilton Cleveland Downtown Hotel Phone: +1 (216) 413-5000 Room Rate: USD 219* single/double Hotel Cut-Off: 6 September 2019 | Register by 6 September 2019 and SAVE! |

*Reservations subject to availability.
†Payment must be received by Early Registration Deadline to obtain savings.
ADVANCED FRAUD EXAMINATION TECHNIQUES

This 3-day advanced course takes place in a hands-on learning environment where you will work on two actual fraud cases. Working through these scenarios, you will practice many aspects of a real case — interviewing a suspect and trying to obtain a confession; compiling evidence and building your case; offering testimony and being cross-examined. By understanding how it feels to be part of a small team working a real investigation, you will enhance your skills as a fraud examiner and expand your capabilities.

You Will Learn How To:

- Plan and execute complex fraud examinations
- Avoid legal issues, ranging from workplace searches to electronic communication, during your investigation
- Strengthen your evidence-gathering skills by determining what items are relevant and how they should be collected and interpreted
- Implement advanced analytical techniques for detecting common fraud schemes
- Improve your ability to use technology and the latest computer software
- Prepare for and conduct critical interviews of both witnesses and suspects pertinent to the case
- Testify under direct and cross-examination

Schedule

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Omni Austin Hotel Downtown
Hotel Phone: (800) THE-OMNI
Room Rate: USD 199* single/double
Hotel Cut-Off: 8 November 2019

CPE Credit
24

Field of Study
See ACFE.com/AFET for details

Prerequisites
- A solid understanding of the legal, financial, investigative and criminological principles of fraud prevention, detection and examination
- Experience conducting fraud examinations

This course fulfills the annual ethics CPE requirement for CFES.

*Reservations subject to availability.
†Payment must be received by Early Registration Deadline to obtain savings.
Corruption Hits the Bottom Line

The median loss for a corruption scheme is USD 250,000, according to the ACFE's 2018 Report to the Nations; which is more than twice as much as the loss for asset misappropriation schemes. This makes combating corruption not just a matter of compliance, but of protecting the bottom line. Help shield your organisation against the scourge of corruption with training from the ACFE.

Bribery and Corruption
Learn to protect your organisation by effectively incorporating anti-bribery and corruption compliance policies, as well as effective detection and investigation procedures, into your anti-fraud strategy. Explore the most significant anti-corruption legislation, including the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

- Live Seminar

FCPA Investigations: Combating Corruption in International Business
Get up to speed on the FCPA, how to respond to evidence of corruption and how to conduct investigations into suspected cases of corruption.

- Online Self-Study

UK Bribery Act: Compliance and Investigation
The UK Bribery Act is a demanding law that exceeds the scope of the FCPA. Learn how to minimise violations by designing and implementing an effective anti-bribery program.

- Online Self-Study

Auditing for Vendor Fraud
Explore examples of vendor fraud schemes both internal and external to an organisation, and learn the process for conducting vendor audits. This includes gathering data, performing audit tests and executing post-audit activities.

- Online Self-Study

Corporate Con: Internal Fraud and the Auditor
Learn about various internal fraud schemes, methods for uncovering those schemes and measures your organisation can take to help prevent internal fraud.

- Workbook Self-Study

Finding Fraud Through Internal Audit: 3 Case Studies
Learn about red flags of fraud and effective internal controls by exploring three real-world case studies in which fraud was detected by internal audit. Discover what occurred and how each of the frauds was detected, investigated and resolved.

- Webinar Archive

Internal Audit: Looking Within to Find Fraud
For internal auditors, being vigilant against the threat of fraud comes with the territory. Learn more about aspects of auditing specific to finding fraud with these ACFE courses.

- Visit ACFE.com
- Call +1 (512) 478-9000

VISIT ACFE.com  CALL +1 (512) 478-9000
Recruit highly qualified anti-fraud professionals by posting on the ACFE Job Board.

Search thousands of résumés
Find qualified applicants
Job postings are FREE for ACFE members

LEARN MORE AT ACFE.COM/JOB-BOARD
The Law Enforcement and Government Alliance’s (LEGA) purpose is to help you lead the fight against fraud in your agency and community. Gain access to a wide range of anti-fraud resources, expert training and other valuable benefits to help bridge the gap between the financial and investigative worlds.

**BENEFITS**

- Discounts on ACFE conferences, seminars and other training resources
- Special CFE Exam Prep Course® and CFE Exam packages
- Assistance in recruiting highly qualified anti-fraud personnel
- Free booth space at the world’s largest anti-fraud conference
- Recognition on the ACFE’s website as a participant in the LEGA

The mission of the Association of Certified Fraud Examiners is of great value to the FBI and our continued fight against terrorism and crime throughout the nation. The Certified Fraud Examiner (CFE) designation proves expertise in fraud prevention, detection, deterrence and investigation.

*Joseph L. Ford*, Former Associate Deputy Director, Federal Bureau of Investigation

For more information, visit ACFE.com/LEGA.
China is undergoing profound changes in its business and economic landscape. Due to a confluence of factors, China has always been a leading location for FCPA/anti-corruption matters. Now with the increasing pressures of a slowing economy, other types of fraud, such as revenue recognition, conflicts of interest and embezzlement are on the rise as well.

This webinar provides an overview of the emerging pressures and opportunities perpetrators of fraud and corruption face in China. A backdrop of the indicators and implications behind China’s slowing economy will be followed by descriptions of opportunities and methods fraudsters have used to perpetrate fraud and corruption schemes. It will also address tips for preventing and detecting fraud and corruption.

You Will Learn How To:
- Recognise the ways underlying drivers behind fraud and corruption are changing in China.
- Assess the evolution of fraud and corruption schemes in China, and the latest emerging trends.
- Apply a greater understanding of the emerging pressures and opportunities to prevent and detect fraud and corruption.
ACFE faculty members are leading experts in various aspects of detecting, preventing and deterring fraud. They combine years of practical, professional experience with exceptional speaking and presentation skills. Although they come from diverse backgrounds, they all share a common commitment to giving you knowledge, strategies and techniques you can begin applying immediately to become more effective at fighting fraud.

For detailed bios and updated information, visit ACFE.com/faculty. Course leaders subject to change.
ACFE On-Site Training

Instead of booking flights, hotels and rental cars, have one or more of our industry-leading faculty members come to your location, at a time that’s convenient for you and your team. The instructor(s) will bring years of experience on the front lines of the fight against fraud and the ACFE course materials that have helped make the CFE the “gold standard” in the anti-fraud profession.

Benefits of On-Site Training

- **Productive** — Increase your team’s ability to detect and prevent fraud with knowledge and solutions that can be applied immediately.
- **Convenient** — On-Site Training is conducted at a time that works with your team’s schedule.
- **Cost-Effective** — Hosting an ACFE On-Site Training session costs less than sending a group of people to an off-site training event, and saves on travel time and costs.
- **Dynamic** — During the course, your team will experience an interactive learning environment where their specific concerns and questions will be addressed in a positive atmosphere.
- **Motivating** — The shared learning experience provides a valuable opportunity for team building and increasing staff motivation and morale.
- **NASBA Compliant** — ACFE On-Site Training courses are NASBA compliant to meet the continuing professional education needs of your staff.

ACFE On-Site Training Topics

Choose topics from the ACFE’s anti-fraud curriculum that most directly address the training needs of your staff. Our Core courses provide a solid foundation in fraud prevention, detection and deterrence, and are recommended for all anti-fraud professionals. Advanced and Specialised courses provide more in-depth knowledge to help develop expertise in focused areas.

**Fraud Examination Core Courses**

- Auditing for Internal Fraud
- Conducting Internal Investigations
- Fraud Risk Management
- Using Data Analytics to Detect Fraud

**Fraud Examination Advanced and Specialised Courses**

- Bribery and Corruption
- Contract and Procurement Fraud
- Controlling the Risk of Asset Misappropriation
- Detecting Fraud Through Vendor Audits
- Financial Statement Fraud
- Uncovering Fraud with Financial and Ratio Analysis

**CFE Exam Review Course**

Do you have a group of people who need the fraud-fighting knowledge and skills represented by the CFE credential? The **CFE Exam Review Course** can help your team master the concepts tested on the CFE Exam.

The **CFE Exam Review Course** is available as an On-Site Training Course. Your team will benefit from the comprehensive review and instructor-led discussions, as well as added motivation from attending class with colleagues.
NEW! Nano Learning

NANO SELF-STUDY COURSES

Squeeze a sliver of learning into even your busiest day with nano self-study courses: 10-minute explorations of specific anti-fraud topics.

Like all our online self-study courses, nano courses offer immediate, 24/7 access and NASBA-compliant CPE, allowing you to learn useful snippets of anti-fraud knowledge without committing a lot of time or money.

<table>
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<td>USD 9 Member Price / USD 12 Non-Members</td>
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WHAT IS BLOCKCHAIN?
Blockchain is a decentralised ledger or database that is maintained across a network of computers. In this course, you will gain a basic understanding of what blockchain is and discover some of its possible business and anti-fraud applications.

INTERVIEWING DOS AND DON'TS
Interviewing witnesses and suspects is often a critical part of a fraud examiner’s duties. In this course, you will learn several basic strategies that can enhance the effectiveness of an interview, as well as pitfalls to avoid.

WHAT IS BENFORD’S LAW?
Identifying potential fraud within large data sets can be challenging. In this course, you will learn how to identify anomalies and potential fraud in large data sets using the theory behind Benford’s Law.

PREVENTING IDENTITY THEFT
Identity theft is a common type of fraud that does not discriminate. Identity thieves can target anyone, from students to retirees to CEOs. In this course, you will learn important actions individuals can take to protect their personally identifiable information (PII) and prevent identity theft.

Visit ACFE.com/nano to learn more.
Fighting Fraud in the Government

Course Level: Overview  |  Prerequisite: None

Government entities fall victim to every conceivable kind of scheme, and everyone pays, directly or indirectly. This course focuses on strategies to prevent, detect and investigate government fraud schemes.

USD 179 Members / USD 229 Non-Members

Investigating Via Social Media

Course Level: Overview  |  Prerequisite: None

In this course, you will learn the types of investigations in which social media can be a helpful resource, which sites are beneficial to fraud examiners, and how to use them in the collection of information or evidence. This course also explores the history of social media, and the challenges and obstacles involved in using social media for investigations.

You Will Learn How To:

• Categorise the types of information potentially available on social media sites
• Identify which sites are most useful for different investigations
• Recognise challenges, obstacles and considerations associated with using social media in investigations
• Determine what types of information available on social media benefit an investigation
• Identify successful strategies for searching and monitoring social media
• Recognise the ethics and legalities of investigating via social media

USD 69 Members / USD 89 Non-Members

Auditing for Vendor Fraud

Course Level: Intermediate  |  Prerequisite: Fundamental knowledge of audit procedures

Auditing for Vendor Fraud will help you to understand what measures can be taken to minimise risk and prevent and detect vendor fraud. This course examines why vendor audits should be conducted and discusses the importance of right-to-audit clauses in vendor contracts. Examples of vendor fraud schemes both internal and external to an organisation are also explored. Also, the process for conducting vendor audits is outlined including preparing for the audit, gathering data, performing audit tests and executing post-audit activities.

USD 129 Members / USD 169 Non-Members

FCPA Investigations: Combating Corruption in International Business

Course Level: Intermediate  |  Prerequisite: Experience with international organisations and understanding of basic fraud examination techniques

The federal government has ramped up its efforts to enforce the Foreign Corrupt Practices Act (FCPA), which generally prohibits bribes directed at foreign government officials. Because of this, it is essential that you are familiar with FCPA-related issues. This online self-study course provides you with important information to help you, your company and its employees avoid adverse consequences and combat bribery in international business.

USD 129 Members / USD 169 Non-Members
Expand your anti-fraud knowledge with our comprehensive, NASBA-compliant self-study CPE courses. Visit ACFE.com/selfstudy.

SELF-STUDY COURSES

10 Infamous Fraud Cases of the 21st Century

**Course Level:** Basic | **Prerequisite:** None

In this self-study course, learn from 10 infamous fraud cases to better protect your clients, employers and the public from similar schemes. Fraud cases include the WorldCom scandal, Madoff’s Ponzi scheme and the Fédération Internationale de Football Association (FIFA) scandal.

**You Will Learn How To:**
- Identify the major players involved in infamous fraud cases and the methods they used to conduct their schemes
- Analyse the aftermath and impacts of various frauds
- Recognise lessons learned from fraud cases, as well as recommendations to prevent similar frauds from occurring in the future

**USD 129 Members / USD 169 Non-Members**

**NEW!**

Fraud in Local Government

**Course Level:** Overview | **Prerequisite:** None

Government agencies are major targets for internal and external fraud schemes. Some of the most significant government frauds involve small, local government entities which often have limited oversight and scarce resources. In this course, you will learn about some of the most common types of schemes that occur at the local level and the measures that can be taken to prevent them.

**You Will Learn How To:**
- Identify the characteristics that make local governments attractive targets for fraudsters
- Determine which internal control weaknesses can make local governments more susceptible to fraud
- Recognise how government employees might collude with outside parties to carry out schemes
- Identify measures that can be taken to protect local government departments from fraud
- Recall the various fraud schemes that can affect local government entities

**USD 129 Members / USD 169 Non-Members**

Alternative Currencies and Fraud

**Course Level:** Overview | **Prerequisite:** None

In this course, explore the rapidly expanding world of alternative currencies and their associated fraud schemes. Topics include cryptocurrencies, blockchain, ransomware and many others. Alternative Currencies and Fraud also provides the background and context needed to maintain awareness of this dynamic new alternative currency landscape.

**USD 69 Members / USD 89 Non-Members**

**NEW!**

10 Common External Threats to Your Organisation

**Course Level:** Basic | **Prerequisite:** None

In this course, you will learn about 10 common external threats to organisations, helping you to better protect your organisation from becoming a victim. Common external threats covered include: ransomware, tech support and chargeback frauds, phony invoice and advance-fee schemes, business email compromise and more.

**USD 69 Members / USD 89 Non-Members**

NEW! this course fulfils the annual ethics CPE requirement for CFEs.
Criminology and the Psychology of Fraud

**Course Level:** Overview | **Prerequisite:** None

A foundational knowledge of why and how fraud might occur is critical to the detection and prevention of white-collar crime. This course will introduce you to the basics of criminology theories and examine how they relate to white-collar crime. Additionally, this course will discuss many of the psychological and environmental factors that can lead to fraud.

**USD 129 Members / USD 169 Non-Members**

Finding Fraud Through Internal Audit: 3 Case Studies

**Course Level:** Intermediate | **Prerequisite:** Two years of audit experience

In this archived webinar, you will learn about three fraud cases detected by internal audit, each of which led to criminal prosecution. You will discover what occurred, what opportunities existed that allowed the fraud to occur and the related fraudster behaviour. Additionally, you will learn about the final outcome and how each of the frauds were detected, investigated and resolved.

**Case Studies:**
- Lima, Peru: A USD 5 million materials theft that was concealed through capitalisation
- Adelaide, Australia: A kickback scheme involving inferior materials for critical parts of a drilling rig, resulting in the death of an employee
- Phoenix, Arizona: An asset misappropriation/theft of funding for federally funded community programs run by a church

**USD 139 Members / USD 179 Non-Members**

Consumer Fraud

**Course Level:** Basic | **Prerequisite:** None

As a Certified Fraud Examiner and an anti-fraud expert, your community looks to you for guidance related to fraud. This course will provide you with an increased awareness and understanding of common consumer fraud schemes. Additionally, Consumer Fraud will provide you with resources and remedies to detect, deter, report and prevent these schemes – enabling you to better protect yourself and your community from becoming victims.

**You Will Learn How To:**
- Identify techniques used to commit consumer fraud schemes
- Identify consumer fraud schemes conducted through the internet
- Recognise characteristics of consumer fraud schemes and the perpetrators
- Identify ways in which consumers can avoid becoming victims of consumer fraud schemes

**USD 69 Members / USD 89 Non-Members**

Avoiding Ethical Lapses as a CFE

**Course Level:** Overview | **Prerequisite:** None

This course is designed to educate you about common circumstances that lead to ethical lapses in judgment and help you gain insights regarding the potential consequences of your actions.

**You Will Learn How To:**
- Identify various sources of ethical guidance for fraud examiners
- Relate the CFE Code of Ethics to life situations
- Identify common circumstances that lead to ethical lapses
- Recognise the consequences of ethical lapses
- Apply the portions of the CFE Code of Ethics that commonly are the subject of complaints against CFEs

**USD 69 Members / USD 89 Non-Members**
How to Detect and Prevent Financial Statement Fraud

**Course Level:** Intermediate  |  **Prerequisite:** Basic knowledge of financial transactions and accounting

How to Detect and Prevent Financial Statement Fraud provides an overview of financial statement fraud, including why it is committed and what the motives are behind it. It also explores the types of financial statement fraud and reviews the investigation techniques used to detect these schemes. Finally, the course includes interactive, practical problems and case studies to illustrate these important concepts with real-life scenarios.

You Will Learn How To:

- Ascertain why financial statement fraud should be detected and prevented
- Distinguish what guidance and principles can be used to assess the potential for financial statement fraud
- Discern accounting standards and their application to financial statements
- Recognise the roles of those responsible for the detection and prevention of financial statement fraud
- Identify financial statement fraud schemes and methods used to detect and prevent them

**USD 179 Members / USD 229 Non-Members**

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Corporate Con: Internal Fraud and the Auditor

**Course Level:** Basic  |  **Prerequisite:** None

Chances are you will encounter fraud at some point in your career. But will you know how to recognise it when you do? Prepare yourself to spot the signs of fraud with Corporate Con: Internal Fraud and the Auditor.

In this course, you will learn the various types of internal fraud, the detection methods used to uncover those schemes and preventive measures that can help reduce the incidence of internal fraud. The appendix also includes a sample fraud policy and a comprehensive fraud risk checklist.

You Will Learn How To:

- Identify the mechanics of common types of internal fraud schemes
- Recognise the methodology used for fraud audits
- Identify detection methods used to uncover internal fraud
- Determine preventive measures used to aid in the deterrence of internal fraud

**USD 149 Members / USD 189 Non-Members**

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UK Bribery Act: Compliance and Investigation

**Course Level:** Intermediate  |  **Prerequisite:** Experience with international organisations

The UK Bribery Act is a demanding statute that requires companies to employ due diligence in preventing violations when conducting business in foreign countries. Companies are best positioned to minimise violations by implementing anti-bribery programs into their operations. This course provides you with relevant information on the legal and regulatory framework to combat bribery in international trade.

**USD 159 Members / USD 199 Non-Members**

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Detecting and Deterring Conflicts of Interest

**Course Level:** Overview  |  **Prerequisite:** None

Conflicts of interest present major risks at all organisations, and these risks only increase with globalisation. This course will teach you how to identify, combat and investigate conflicts of interest that arise in businesses and government agencies.

**USD 159 Members / USD 199 Non-Members**

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**BEST SELLER!**

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**USD 159 Members / USD 199 Non-Members**

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= This course fulfills the annual ethics CPE requirement for CFEs.
Ethics for Fraud Examiners in the Digital Age

**Course Level:** Intermediate  
**Prerequisite:** Understanding of the general ethical issues faced by fraud examiners

As the digital world evolves, so do the ethical issues faced by fraud examiners. The rapid modernisation of information and communication processes has advanced the anti-fraud profession in numerous ways, while simultaneously complicating the ethical landscape. This course will help you understand your ethical responsibilities and obligations as a fraud examiner in the digital age.

**USD 69 Members / USD 89 Non-Members**

Data Analysis Techniques for Fraud Examiners

**Course Level:** Overview  
**Prerequisite:** None

This course explores the basics of using data analysis to uncover fraud. You will work through several interactive examples to illustrate simple analysis techniques. With these examples, you will learn how to perform a variety of tests and interpret the results to identify common red flags of fraud.

**You Will Learn How To:**
- Identify the benefits and challenges of using data analytics
- Recognise common red flags for data that appears to be suspicious or fraudulent
- Identify the four phases of the data analysis process
- Recognise various data analysis techniques that can be applied based on the type of fraud scheme(s) under investigation

**USD 129 Members / USD 169 Non-Members**
Fraud Examiners Manual

Your Essential Resource as an Anti-Fraud Professional. The Fraud Examiners Manual is the definitive body of knowledge for the anti-fraud profession, providing comprehensive guidance for anti-fraud professionals that no other work can match.

The Fraud Examiners Manual:
- Describes hundreds of fraud schemes
- Reviews legal principles involved with prosecuting fraudsters
- Provides tools and techniques for gathering information and evidence when investigating fraud
- Explores why people commit fraud and what can be done to prevent it
- Contains a sample fraud examination report, a fraud examination checklist and sample engagement and advisory letters

NEW! The Fraud Examiners Manual is now available online. With online access, the Fraud Examiners Manual is more accessible and useful than ever.

Benefits of Online Access Include:
- **Real-time, Ongoing Content Updates** — Access the most up-to-date anti-fraud information available.
- **Access to Both U.S. and International Editions** — View the content that is pertinent to your situation, and have the option to change editions when your needs change.
- **Optimised for Multiple Devices** — Access the Fraud Examiners Manual on all your internet-connected devices.

Visit ACFE.com/FEM to learn more.
International Fraud Handbook

By Dr. Joseph T. Wells, CFE, CPA | Hardcover, 389 pages

Fraud exists everywhere, and as technology grows more sophisticated, so do the crimes. Business operations routinely reach across borders, and though countries around the world are implementing stricter anti-fraud measures, little uniformity exists. The International Fraud Handbook by Dr. Joseph T. Wells, CFE, CPA, founder and Chairman of the Association of Certified Fraud Examiners (ACFE), provides anti-fraud strategies that will help you navigate the complexities of transnational activities.

Highlights Include:

- Guidance for developing a robust anti-fraud program anywhere in the world
- Expert insight on risk assessment, incident response and control measures
- The standard investigation methodology developed by the ACFE
- Information gathered from actual fraud examiners across the world
- Nation-specific details on foundational anti-fraud frameworks, cultural considerations, regulatory requirements and more

USD 59 Member Price / USD 89 Non-Members

Contract and Procurement Fraud Investigation Guidebook

By Charles E. Piper, CFE

Paperback, 226 pages

In this book, retired Federal Special Agent Charles E. Piper, CFE, shares the Piper Method of Conducting Thorough and Complete Investigations, his unique method of investigating contract and procurement fraud, and demonstrates its principles with personal, on-the-job examples.

USD 46 Member Price / USD 59 Non-Members

Fraud Analytics: Using Descriptive, Predictive, and Social Network Techniques

By Bart Baesens, Veronique Van Vlasselaer and Wouter Verbeke

Hardcover, 400 pages

Fraud Analytics provides you with a comprehensive overview of fraud detection analytical techniques and provides implementation guidance for an effective fraud prevention solution to help you detect fraud early.

USD 34 Member Price / USD 49 Non-Members

Policing Fraud: My Journey from Street Cop to Anti-Fraud Leader

By James D. Ratley, CFE

Paperback, 348 pages

USD 15 Member Price / USD 19 Non-Members

Fraud Risk Management Guide

Research commissioned by the Committee of Sponsoring Organisations of the Treadway Commission (COSO) and Co-Sponsored by the ACFE

Paperback, 130 pages

USD 59 Member Price / USD 69 Non-Members

Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations

By Mark J. Nigrini, Ph.D.

Hardcover, 463 pages

USD 59 Member Price / USD 95 Non-Members

Cyber Fraud: Tactics, Techniques and Procedures

By Editor-In-Chief James Graham

Hardcover, 500 pages

USD 67 Member Price / USD 79 Non-Members
Writing Pad
Thin enough to throw into your briefcase and go, the ACFE Writing Pad features interior pockets for documents and business cards, and includes an 8.5” x 11” writing pad.

USD 79 MEMBER PRICE
USD 99 Non-Members

Laptop Computer Bag
This functional business bag is perfect for professionals on the go. Featuring a checkpoint-friendly design, this versatile laptop bag folds flat on the X-ray belt to increase your speed, convenience and security.

USD 89 MEMBER PRICE
USD 109 Non-Members

ACFE Desktop Clock
The ACFE Desktop Clock is the perfect desk accessory to show your commitment to the fight against fraud. This brass coin clock features an analog design with a laser-engraved, rotating faceplate featuring the ACFE Seal.

USD 69 MEMBER PRICE
USD 79 Non-Members

ACFE Baseball Cap
This classic ACFE cap features an enhanced comfort fit and a full-color embroidered ACFE seal in fine detail. It includes a fabric back closure with a metal buckle and grommet to ensure a perfect fit.

USD 9 MEMBER PRICE
USD 12 Non-Members

Laptop Backpack
Traveling with your laptop has never been easier. This Checkpoint-Friendly Compu-Backpack has plenty of room to haul all your gear to your next fraud examination. The backpack also features a laptop-only section that unfolds to lay flat on the X-ray belt for additional convenience when moving through security.

USD 109 MEMBER PRICE
USD 129 Non-Members

Challenge Coin
Since their origin in World War I, challenge coins have been used to unite members of organisations sharing a common goal. Featuring the ACFE seal and tagline, the ACFE 1.34” die-cast Challenge Coin symbolises your commitment to reduce fraud worldwide.

USD 9 MEMBER PRICE
USD 19 Non-Members

Get yours today at ACFE.com/merchandise.
ACFE GLOBAL FRAUD CONFERENCE

23-28 JUNE 2019
AUSTIN, TX

Visit FraudConference.com/International to learn more.