JOINING FORCES
To Manage Fraud Risk

The ACFE Partners with COSO
Contents

Membership and Certification (pgs. 3-6)
Joining Forces to Manage Fraud Risk.......................................................... 3
ACFE Membership Benefits........................................................................ 6

ACFE Learning Events (pgs. 7-21)
ACFE Anti-Fraud Training........................................................................... 7
Calendar of Events ....................................................................................... 8

Conferences (pgs. 10-13)
2016 ACFE Fraud Conference Asia-Pacific .................................................. 10
2017 ACFE Fraud Conference Middle East.................................................. 11
2017 ACFE Fraud Conference Europe ........................................................ 12
28th Annual ACFE Global Fraud Conference ............................................. 13

Seminars (pgs. 14-21)
CFE Exam Review Course.......................................................................... 14
Financial Statement Fraud.......................................................................... 16
Auditing for Internal Fraud ......................................................................... 18
Using Data Analytics to Detect Fraud........................................................ 19
Protecting Against Data Breaches and Cyberfraud .................................... 20
ACFE Faculty ............................................................................................ 21

ACFE Bookstore (pgs. 22-31)
ACFE Webinars ......................................................................................... 24
Self-Study CPE ......................................................................................... 25
Books and Manuals ................................................................................... 29
Merchandise ............................................................................................. 31
Joining Forces to Manage Fraud Risk: The ACFE Partners with COSO

By Courtney Babin with Mandy Moody, CFE

The ACFE has collaborated with the Committee of Sponsoring Organizations of the Treadway Commission (COSO) to produce the Fraud Risk Management Guide (FRMG) to help organisations focus their anti-fraud efforts. The ACFE also produced a website on ACFE.com that hosts several interactive tools to complement the FRMG and assist organisations in applying its principles.


“The [1992 COSO] framework quickly became the best-practice roadmap for designing, implementing and maintaining a system of internal control,” said David Cotton, CFE, CPA, CGFM, chairman of Cotton & Company LLP. Cotton leads the taskforce of anti-fraud experts that came together last year to produce the FRMG.

According to Cotton, the focus of the 1992 COSO framework was to establish a system to prevent errors or misstatements within organisations. But it did not explicitly focus on fraud. In 2013, COSO updated its framework to include 17 principles in addition to the already established five internal control components. So, with the issuance of this framework update, many users were taken by surprise when it included an explicit fraud-related principle, Principle No. 8:

The organisation considers the potential for fraud in assessing risks to the achievement of objectives.

After focusing primarily on unintentional errors and misstatements for more than 20 years, COSO users were now being told to also focus on intentional misstatements and the deliberate misappropriation of assets — fraud. “If you want to say that you conform to the COSO framework, you have to have procedures in place for all 17 principles,” Cotton said. As soon as COSO issued the updated framework, users began trying to implement its new principles. Unfortunately, they were doing so with little guidance on how to follow through with fraud risk management. “When intent is considered, controls designed to guard against unintentional errors, misstatements or loss of assets may no longer do the job,” Cotton said.

The FRMG taskforce’s mission was to update a previous guide published by the ACFE, Institute of Internal Auditors (IIA) and American Institute of Certified Public Accountants (AICPA) in 2008 — Managing the Business Risk of Fraud: A Practical Guide (MBRF) — and make it consistent with the 2013 COSO framework.

According to Cotton, the new FRMG is similar to MBRF but with slightly modified principles. Organisations can use the FRMG just to comply with COSO Principle No. 8, or to develop and implement a more comprehensive fraud risk management program.

“Principle No. 8 should cause all organisations to pause and reconsider the adequacy of their controls by asking a simple question with respect to every control: ‘Is this control adequate if someone tries to intentionally override or circumvent it?’” Cotton said.

To assist with compliance, the taskforce also modified the principles from the MBRF process. Cotton said that organisations committed to protecting assets from fraud should carry out these processes:
1. Establish a fraud risk management policy as part of organisational governance.

“When an organisation falls victim to fraud, board members almost always absorb much or most of the blame,” Cotton said. “The commitment to implement the fraud risk management process needs to come from the highest organisational level — ideally the governing board.”

The fraud risk governance policy:

- Establishes and documents the commitment to managing fraud risk.
- Summarises fraud control strategies.
- Outlines the fraud risk management program.
- Defines procedures for reporting fraud.
- Establishes employment conditions.
- Defines conflict of interest policies.
- Establishes procedures for fraud investigation.
- Sets forth an internal audit strategy.
- Explains the review, monitoring and feedback process.

2. Perform a comprehensive fraud risk assessment.

“This is the most important fraud risk management step, because it establishes the baseline for succeeding steps,” Cotton said. He recommends assembling a fraud risk management team that consists of employees from throughout the organisation. This team will brainstorm with the goal of identifying all possible ways fraud could happen within or against the organisation.

3. Select, develop and deploy preventive and detective fraud control activities.

This principle focuses on both prevention and detection of fraud with respect to each fraud risk exposure identified by the fraud risk assessment team. “Fraud prevention control procedures are designed to stop a fraud before it happens,” Cotton said. “Fraud detection control activities are designed to identify any frauds that happen as soon as possible after they happen.”

4. Establish a fraud-reporting process and coordinated approach to investigation and corrective action.

“You need to anticipate what can happen if a fraud perpetrator succeeds despite your fraud risk management efforts,” Cotton said. “A common mistake many organisations make is waiting until they are victimised to decide what to do.” Cotton recommends having a well-thought-out plan that’s ready to be implemented immediately when chaos strikes, which will provide your organisation with a better chance to avoid making emotional — and often unwise — decisions after it discovers a fraud.

5. Monitor the fraud risk management process, report results and improve the process.

As you make these changes and implement processes to manage your organisation’s fraud risk, know that you must continually monitor everything. Organisations are dynamic and will change. “Consequently, implementing a fraud risk management program is not a one-and-done exercise,” Cotton said. “Any organisational or operational changes that happen trigger the need to reassess your fraud risk.”

FRMG website to supply practical tools

“The COSO framework for internal control has become the globally recognised best practice,” Cotton said. “And internal control is the most important aspect of fraud prevention.” The FRMG website at ACFE.com/fraudrisktools will help your organisation take internal controls to the next level by providing documentation templates, interactive scorecards to use in assessing your program and a library of anti-fraud data analytics tests.

Cotton and the taskforce recommend that organisations embrace the entire Fraud Risk Management Guide and use it to instil an entity-wide focus on fraud risk management — not just on assessing fraud risk.”
Integrity Fuels Fraud Fighter’s Mission

Elenore Cox, CFE, CPA, has always been focused on doing what is right for society as a whole. After working on an emotional case involving retirees who fell victim to fraud, she found a home for that passion to do right by heading up fraud detection in Australia’s largest communications infrastructure project, the National Broadband Network (NBN). “I wanted to be able to work on such a large project which is extremely beneficial to Australians and future generations,” she said.

How did you become passionate about fighting fraud?
I believe in integrity and doing the right thing all the time, even when no one is watching. I believe the people who make a conscious decision not to act with integrity and choose to commit fraud, or take part in corrupt activities when no one is watching, should be detected, investigated and (where proven and appropriate) prosecuted as a result. It is in the interests of individuals, organisations and the wider population. My passion stemmed from the underlying principle of doing the right thing, and I’m keen to ensure we prevent and minimise the risk of fraud and corruption.

What is one of the biggest lessons you have learned since becoming a CFE?
I have learned that fraud prevention, detection and response as a CFE is even more important when we have a wider net of people to support. It is imperative to advocate for what is right and ethical when we have valuable resources at our fingertips to increase efficiencies and knowledge.

What steps led you to your current position?
I had previously worked for one of the “Big 4” accounting firms in Australia. While this gave me the foundation to launch and develop my career by exposing me to the fundamentals of fraud prevention, detection and response/investigation across a variety of sectors and industries, my career aspiration has always been to own, and be responsible for, fraud management in one place over a long period of time. This led me to NBN, a government-owned company facilitating Australia’s largest communications infrastructure project. I wanted to be able to work on such a large project which is extremely beneficial to Australians and future generations; my role was to be a steward of NBN’s assets, to advise the management of fraud and corruption risks, and to add value from an improvement perspective through being proactive.

What is your current role and what does it entail?
I am NBN’s Senior Manager – Fraud Management and Investigations. My team and I aim to prevent, detect and respond appropriately to fraud and corruption. We work with the business as a whole, as well as other departments such as security, human resources and legal.

What is a memorable case or project that you have worked on; one that made you feel especially proud?
In a prior role, I worked on a case which was in the media that not only affected the client, but third parties to the organisation — namely retirees. They had invested significant amounts of lifetime savings into investments, superannuation and insurance products/plans through a financial planner who was employed by a subsidiary of a large banking corporation. The financial planner had more than 1,000 clients and defrauded approximately 60 percent, amounting to around USD 5.7 million over the course of 10 years.

While CFEs need to remain independent, calm and neutral, this case really pushed me to my limits as peoples’ livelihoods and their lifetime of hard work in savings was deceitfully taken from them with the promise of security, gains or, at a minimum, peace of mind (i.e., the insurance component). This was one of the cases that created the hashtag #trustisnotcontrol, which I frequently quote.

How has earning the CFE credential benefitted your career?
I was able to learn so much more, especially on a global scale through studying to become a CFE. I can now apply a lot of the learnings to my day-to-day activities, leveraging the ongoing support and continued resources at hand. It is wonderful to be associated with such a great organisation; being part of such a large network and pool of knowledge has enabled me to dive in deep to increase my own knowledge, while sharing with others what I know, as well as growing personally and professionally — ultimately pushing myself to achieve and learn more.

What activities or hobbies do you like to do outside of work?
Some of my colleagues say that I am so passionate about my job that it’s also my hobby! I think that it’s a pretty good situation to be in, to be doing something I love day to day is priceless. They say, “If you do what you love, you’ll never work a day in your life.”

In all seriousness, though, I love to travel and explore. I love spending time with my family and friends, am passionate about music, namely guitar and saxophone, and I like to play and watch sports and be out and about.

LEARN MORE VISIT ACFE.com CALL +1 (512) 478-9000 | 5
ACFE Membership and Certification

Today, nearly 80,000 ACFE members are protecting our global economy and ensuring integrity in the marketplace by leading the fight against fraud. Position yourself as a leader in your profession by joining the ACFE. Gain access to comprehensive anti-fraud resources, expert training opportunities and valuable member benefits that will help you reach your professional goals.

Exclusive Member Resources

• **Publications** — Stay on top of the latest trends and new developments, gain access to exclusive articles and videos, and find news, analysis and commentary on the global fight against fraud in a variety of formats including magazines, blogs and e-newsletters.

• **Savings on Anti-Fraud Training** — Last year ACFE members saved more than USD 3 million on the best anti-fraud training available.

• **ACFE Community** — Connect with the world’s largest network of anti-fraud professionals in the ACFE’s members-only online community.

• **Articles and Reports** — Dig into a wealth of relevant anti-fraud articles and reports on a variety of topics that reveal deeper insights into the various aspects of fraud.

• **Tools** — Risk assessments, sample documents and a database of CFEs to assist you with your most confounding fraud issues are just a few of the many tools available to ACFE members.

• **Videos** — Topics ranging from former Olympus CEO and whistleblower Michael Woodford telling his story to career videos targeted to anti-fraud professionals are available in our extensive and diverse video library.

• **Podcasts** — The ACFE’s monthly podcast, *Fraud Talk*, breaks down case studies, interviews the industry’s leading experts and provides the tools you need to spot, fight and prevent fraud.

• **Online Career Center** — Features a targeted job board; free monthly career webinars from top authors and career experts; career path information; advice from experts in the areas of career development, human resources, self-employment and career transitions; and résumé evaluations by an award-winning author and former hiring manager.

• **Free Webinars** — Earn free CPE while staying abreast of new topics with free, members-only webinars.

The CFE Credential

• **Obtain the Certified Fraud Examiner (CFE) credential and position yourself as an anti-fraud expert, helping to further your professional growth and advance your career. Only ACFE members may become CFEs.**

• **Increase your earning potential** — According to the 2015/2016 *Compensation Guide for Anti-Fraud Professionals*, CFEs earn 23% more than their non-certified colleagues.

• **Improve your marketability and job security** — Robert Half International identifies the CFE as “in-demand…one of the most marketable credentials today,” and A.E. Feldman, a leading executive search firm, states, “...the CFE has emerged as the gold standard in the area of fraud.”

“The ACFE has embraced the international flavor in its membership...if you’re doing a lot of investigations some of them take you across borders and having a global presence is important.”

— Malcolm Reid, CFE, CPP, CBCP, Brison, Ltd.
ACFE Anti-Fraud Training

Learn the latest anti-fraud skills and techniques from leading practitioners, develop your fraud-fighting skills and network with colleagues and peers at ACFE learning events. The ACFE offers learning opportunities for every stage of your career and in locations all around the world (including your own office).

Conferences
Conferences offer basic, intermediate and advanced sessions, expert panel discussions, educational tracks, workshops and networking opportunities. Many of our conferences also have exhibitions for you to experience cutting-edge anti-fraud tools and services firsthand (pgs. 10-13).

Seminars
ACFE seminars give you the opportunity to expand your knowledge of a specific topic in an instructor-led, classroom environment. To help you select training that fits with your level of knowledge and experience, ACFE seminars are categorised by level (pgs. 14–20):

- **Basic** — These courses provide essential knowledge and lay the foundation for professional development.
- **Intermediate** — The next level in your educational experience, Intermediate courses broaden and deepen your fraud-fighting skills.
- **Advanced** — For experienced anti-fraud professionals, Advanced courses offer opportunities to refine skills and further develop expertise.
- **Overview** — These courses cover a particular topic from a broad perspective, providing insight and fraud-fighting tactics for professionals at all levels.

Online Learning Webinars
ACFE Webinars are a convenient way to gain important fraud-fighting knowledge and earn CPE credit from your own office or home computer. In addition, past webinars are available as self-study programs (pg. 24).

On-Site Training
The ACFE’s renowned anti-fraud training, delivered on your schedule and at your location, is a cost-effective way of meeting the professional development needs of your staff.

To help you choose the courses that best match your needs, we encourage you to review course levels and recommended prerequisites, as well as the course descriptions.

If you need further assistance determining which courses would provide the best fit for you, our staff would be happy to assist you. Please call +1 (512) 478-9000 to speak with an ACFE staff member.

---

†Payment must be received by early registration deadline to obtain savings.
3 WAYS TO SAVE!

**Combo Event Savings:** Register to attend two events being held consecutively in select cities and receive up to USD 200 in savings! Combo events are designated with this icon: 📄

**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 95 or more off of the regular price for the event.

**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.

---

### NOVEMBER

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Description</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Auditing for Internal Fraud</td>
<td>17-18 November</td>
<td>New Orleans, LA</td>
<td>Members USD 695</td>
<td>Non-Members USD 845</td>
</tr>
<tr>
<td>16</td>
<td>Authorised Trainer CFE Exam Review Course**</td>
<td>17-20 November</td>
<td>Lagos, Nigeria</td>
<td>USD 2150 + VAT</td>
<td></td>
</tr>
<tr>
<td>4-20</td>
<td>2016 ACFE Fraud Conference Asia-Pacific</td>
<td>20-22 November</td>
<td>Singapore</td>
<td>See page 10 for pricing.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>ACFE Law Enforcement &amp; Government Anti-Fraud Summit</td>
<td>21 November</td>
<td>Washington, D.C.</td>
<td>Members USD 595</td>
<td>Non-Members USD 745</td>
</tr>
<tr>
<td>16</td>
<td>Authorised Trainer CFE Exam Review Course**</td>
<td>27 November-1 December</td>
<td>Doha, Qatar</td>
<td>USD 3495</td>
<td></td>
</tr>
</tbody>
</table>

---

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Description</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPE</td>
<td>Principles of Fraud Examination</td>
<td>5-8 December</td>
<td>Austin, TX</td>
<td>Members USD 1195</td>
<td>Non-Members USD 1395</td>
</tr>
<tr>
<td>16</td>
<td>Obtaining, Managing, and Searching Electronic Evidence</td>
<td>12-13 December</td>
<td>Indianapolis, IN</td>
<td>Members USD 695</td>
<td>Non-Members USD 845</td>
</tr>
<tr>
<td>8</td>
<td>Fraud Prevention</td>
<td>12 December</td>
<td>Las Vegas, NV</td>
<td>Members USD 295</td>
<td>Non-Members USD 395</td>
</tr>
<tr>
<td>16</td>
<td>Bribery and Corruption</td>
<td>13-14 December</td>
<td>Las Vegas, NV</td>
<td>Members USD 695</td>
<td>Non-Members USD 845</td>
</tr>
</tbody>
</table>

---

*Event price includes the cost of the 2016 CFE Exam Prep Course software. Participants who own an older version of the Prep Course may register for a discounted fee. Visit ACFE.com/ExamReview for rates.

**These courses are hosted by the ACFE’s Authorised Trainers and/or a local ACFE chapter. Please visit the individual event’s page on ACFE.com to learn more.
**JANUARY 2017**

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Name</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Protecting Against Data Breaches and Cyberfraud</td>
<td>19-20 January</td>
<td>Phoenix, AZ</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
<tr>
<td>17</td>
<td>2017 ACFE Fraud Conference Middle East</td>
<td>29-31 January</td>
<td>Dubai, UAE</td>
<td>See page 11 for pricing.</td>
<td></td>
</tr>
</tbody>
</table>

**FEBRUARY 2017**

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Name</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>CFE Exam Review Course*</td>
<td>13-16 February</td>
<td>Los Angeles, CA</td>
<td>USD 2295</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Using Data Analytics to Detect Fraud</td>
<td>February 2017</td>
<td>San Francisco, CA</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
<tr>
<td>4-17</td>
<td>2017 ACFE Fraud Conference Middle East</td>
<td>29-31 January</td>
<td>Dubai, UAE</td>
<td>See page 11 for pricing.</td>
<td></td>
</tr>
</tbody>
</table>

**MARCH 2017**

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Name</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Contract and Procurement Fraud</td>
<td>6-7 March</td>
<td>Denver, CO</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
<tr>
<td>16</td>
<td>Professional Interviewing Skills</td>
<td>9-10 March</td>
<td>Miami, FL</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
</tbody>
</table>

**APRIL 2017**

<table>
<thead>
<tr>
<th>CPE</th>
<th>Event Name</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Conducting Internal Investigations</td>
<td>3-4 April</td>
<td>Montreal, QC</td>
<td>Member CAD 970*</td>
<td>Non-Member CAD 1175</td>
</tr>
<tr>
<td>30</td>
<td>CFE Exam Review Course*</td>
<td>24-27 April</td>
<td>Austin, TX</td>
<td>Member USD 2295</td>
<td>Non-Member USD 2295</td>
</tr>
<tr>
<td>8</td>
<td>Detecting Fraud Through Vendor Audits</td>
<td>24 April</td>
<td>Chicago, IL</td>
<td>Member USD 295</td>
<td>Non-Member USD 395</td>
</tr>
<tr>
<td>16</td>
<td>Financial Statement Fraud</td>
<td>25-26 April</td>
<td>Chicago, IL</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
<tr>
<td>16</td>
<td>Obtaining, Managing and Searching Electronic Evidence</td>
<td>27-28 April</td>
<td>Las Vegas, NV</td>
<td>Member USD 695</td>
<td>Non-Member USD 845</td>
</tr>
</tbody>
</table>

**CPE**

<table>
<thead>
<tr>
<th>Event Name</th>
<th>Dates</th>
<th>Location</th>
<th>Members Price</th>
<th>Non-Members Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorised Trainer CFE Exam Review Course**</td>
<td>16-19 February</td>
<td>Athens, Greece</td>
<td>EUR 1800</td>
<td></td>
</tr>
<tr>
<td>Effective Report Writing for Fraud Examiners</td>
<td>27 February</td>
<td>Houston, TX</td>
<td>Member USD 295</td>
<td>Non-Member USD 395</td>
</tr>
<tr>
<td>Fraud Risk Management</td>
<td>28 February-1 March</td>
<td>Houston, TX</td>
<td>Member USD 795</td>
<td>Non-Member USD 945</td>
</tr>
</tbody>
</table>

*Event price includes the cost of the 2017 CFE Exam Prep Course software. Participants who own an older version of the Prep Course may register for a discounted fee. Visit ACFE.com/ExamReview for rates.

**These courses are hosted by the ACFE’s Authorised Trainers and/or a local ACFE chapter. Please visit the individual event’s page on ACFE.com to learn more.

†Price does not include tax for Quebec residents.
2016 ACFE Fraud Conference Asia-Pacific
20-22 November 2016 | Singapore

What challenges do organisations in the Asia-Pacific region face in the fight against fraud — and what can you do to combat them? Join more than 200 top anti-fraud professionals in Singapore, 20-22 November and learn proven best practices you can immediately incorporate into your anti-fraud programme. From expert speakers to informative sessions on current trends, you’ll discover new knowledge, skills and connections to prevent, detect and deter fraud.

Conference Fees

<table>
<thead>
<tr>
<th>Registration Packages</th>
<th>Standard Registration</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Full Conference Package</strong></td>
<td>Members............ USD 1250</td>
</tr>
<tr>
<td></td>
<td>Non-Members... USD 1375</td>
</tr>
<tr>
<td><strong>Pre-Conference and Main Conference</strong></td>
<td>Members............ USD 1075</td>
</tr>
<tr>
<td></td>
<td>Non-Members... USD 1200</td>
</tr>
<tr>
<td><strong>Main Conference Only</strong></td>
<td>Members............. USD 295</td>
</tr>
<tr>
<td></td>
<td>Non-Members...... USD 395</td>
</tr>
</tbody>
</table>

Group Registration — Bring a team of three or more from your organisation and save an additional USD 25 on Full and Main Conference packages. For details or to register, contact MemberServices@ACFE.com or call +1 (512) 478-9000.

Keynote Speakers

Clare Rewcastle Brown
Editor-in-Chief, Sarawak Report
Investigative Journalist, Malaysian 1MDB Exposé
U.K.

Manhim Yu, CFE, CAMS
Partner, Fraud Investigation & Dispute Services, EY
Hong Kong

Cliff Lansley
Director, Emotional Intelligence Academy, Behavioural Analyst Expert, U.K.

Brian Hay
Former Detective Superintendent, Queensland Police
General Manager, Security, Dimension Data
Australia

Register today at FraudConference.com/AsiaPac

Hotel Information
Marina Bay Sands
Hotel Phone: +65 6688 8889
Room Rate*: SGD 330 single/double
Hotel Cut-Off Date: 18 October 2016

Venue
Sands Expo and Convention Centre
1 Bayfront Ave.
Singapore 018971

CPE Credit
4-20

Course Levels
Basic-Advanced

Prerequisites
None

*Reservations subject to availability.
2017 ACFE Fraud Conference Middle East

29-31 January 2017 | Dubai

Join nearly 400 anti-fraud professionals in Dubai for the 2017 ACFE Fraud Conference Middle East, 29-31 January. With four tracks of educational sessions, inspiring keynote speakers and invaluable networking opportunities, this conference is the region’s best opportunity to learn the latest techniques and tools in the fight against fraud.

Keynote Speaker

Eugene Kaspersky
Chief Executive Officer, Kaspersky Lab

Featured Speaker

Andrew Fastow*
Former CFO and Convicted Fraudster, Enron

Conference Fees

<table>
<thead>
<tr>
<th>Conference Package</th>
<th>Early Registration† (by 29 December)</th>
<th>Standard Registration (after 29 December)</th>
<th>Government Rate**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Conference Package</td>
<td>Members .......................... USD 1145</td>
<td>Members .......................... USD 1295</td>
<td>Members .......................... USD 945</td>
</tr>
<tr>
<td>Main Conference and Post Conference</td>
<td>Non-Members ........................ USD 1345</td>
<td>Non-Members ........................ USD 1495</td>
<td>Non-Members ........................ USD 1095</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Main Conference Only</td>
<td>Members .......................... USD 995</td>
<td>Members .......................... USD 1145</td>
<td>Members .......................... USD 795</td>
</tr>
<tr>
<td></td>
<td>Non-Members ........................ USD 1195</td>
<td>Non-Members ........................ USD 1345</td>
<td>Non-Members ........................ USD 945</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Conference Only</td>
<td>Members .......................... USD 295</td>
<td>Members .......................... USD 295</td>
<td>Members .......................... USD 250</td>
</tr>
<tr>
<td></td>
<td>Non-Members ........................ USD 395</td>
<td>Non-Members ........................ USD 395</td>
<td>Non-Members ........................ USD 250</td>
</tr>
</tbody>
</table>

*The ACFE does not compensate convicted fraudsters.
**Rates only apply to government department employees and are subject to approval.
†Payment must be received by Early Registration Deadline to obtain savings.

Space is limited and last year’s event sold out. Register now to reserve your space!

Group Registration — Bring a team of three or more from your organisation and save an additional USD 25 on Full and Main Conference packages. For details or to register, contact an ACFE Member Services Representative at MemberServices@ACFE.com or call +1 (512) 478-9000.

Register today at FraudConference.com/MiddleEast
## 2017 ACFE Fraud Conference Europe

19-21 March 2017 | London

The ACFE Fraud Conference Europe offers you the opportunity to exchange insights and develop cutting-edge skills in the global fight against fraud. In addition to attending informative sessions offering practical techniques and tips, you'll network with leaders of Europe's anti-fraud community and earn up to 20 CPE credits.

> “A well-organised event in every aspect. Would definitely recommend for everyone who is in the anti-fraud profession. Great opportunity to exchange experience, knowledge and gain contacts.”
> — Aleksandar Vidovic
> CEO, Salviol D.O.O.

### Hotel Information

- **Park Plaza Victoria**
  - **Hotel Phone:** +44 844 415 6750
  - **Room Rate**: GBP 169 (inclusive of breakfast, exclusive of VAT)
  - **Hotel Cut-Off Date:** 15 February 2017

### CPE Credit

- **4-20**

### Course Levels

- Basic-Advanced

### Prerequisites

- None

### Register by 17 February and Save!*

Visit FraudConference.com/Europe

### Conference Fees**

<table>
<thead>
<tr>
<th>Conference Package</th>
<th>Early Registration† (by 17 February)</th>
<th>Standard Registration (after 17 February)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Full Conference Package</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-Conference and Main</td>
<td>Members ........... EUR 1250</td>
<td>Members ............. EUR 1375</td>
</tr>
<tr>
<td>Conference</td>
<td>Non-Members .......... EUR 1400</td>
<td>Non-Members .......... EUR 1525</td>
</tr>
<tr>
<td><strong>Pre-Conference Only</strong></td>
<td>N/A</td>
<td>Members ................ EUR 275</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-Members ........... EUR 365</td>
</tr>
<tr>
<td><strong>Main Conference Only</strong></td>
<td>Members ................ EUR 1200</td>
<td>Members ................ EUR 1325</td>
</tr>
<tr>
<td></td>
<td>Non-Members ........ EUR 1350</td>
<td>Non-Members ........ EUR 1475</td>
</tr>
</tbody>
</table>

### Group Registration —

Bring a team of three or more from your organisation and save an additional EUR 25 on Full and Main Conference packages. For details or to register, contact an ACFE Member Services Representative at MemberServices@ACFE.com or call +1 (512) 478-9000.

---

*Reservations subject to availability.
**Registration fees include 20% VAT. Registration fees paid for by credit cards will be charged the U.S. dollar equivalent of the total fee. Differences may occur due to bank currency translation. Payment must be received by 17 February 2017 to receive the early registration discount.
†Payment must be received by Early Registration Deadline to obtain savings.
28th Annual ACFE Global Fraud Conference
18-23 June 2017 | Nashville, TN, U.S.

Registration is now open for the 28th Annual ACFE Global Fraud Conference! Join more than 3,000 anti-fraud professionals in Nashville 18-23 June 2017 to share insights and discuss solutions to today’s anti-fraud challenges. This conference will sell out — register now to secure your spot and save USD 200*.

“The [ACFE Global] Fraud Conference is the best way to meet people in the same profession and with the same passion to defeat fraudsters. Topics are always on trend and the conference provides a forum to bring CFEs together to openly discuss best practices and stop fraudsters.”
— Jennifer Silvestrov, CFE

**Conference Fees**

<table>
<thead>
<tr>
<th>Conference Package</th>
<th>Early Registration (by 31 December)</th>
<th>Government Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Conference Package</td>
<td>Members .......... USD 1450</td>
<td>Members .......... USD 1375</td>
</tr>
<tr>
<td></td>
<td>Non-Members .... USD 1700</td>
<td>Non-Members .... USD 1625</td>
</tr>
<tr>
<td>Main Conference Only</td>
<td>Members .......... USD 1050</td>
<td>Members .......... USD 925</td>
</tr>
<tr>
<td></td>
<td>Non-Members .... USD 1300</td>
<td>Non-Members .... USD 1175</td>
</tr>
</tbody>
</table>

**Venue**
Music City Center
201 5th Avenue South
Nashville, TN 37203
U.S.

**Hotel Information**
Special rates for ACFE attendees are available at the following nearby hotels. Please visit FraudConference.com for complete information.
Omni Nashville
Renaissance Nashville
Sheraton Nashville Downtown
Hyatt Place Nashville
DoubleTree by Hilton Nashville

**CPE Credit**
4:40

**Course Levels**
Basic-Advanced

**Prerequisites**
None

Register today at FraudConference.com

*Rates valid through 31 December 2016. Discount does not apply to government, group or other special pricing.
CFE Exam Review Course

If you are pursuing the Certified Fraud Examiner (CFE) credential, the CFE Exam Review Course will help you master the concepts found on the CFE Exam: financial transactions and fraud schemes; law; investigation; and fraud prevention and deterrence. This 4-day, instructor-led course provides the essentials needed to prepare for the CFE Exam and become a Certified Fraud Examiner. This course, in combination with the CFE Exam Prep Course software (pg. 22), will provide you with an unbeatable combination for passing the exam.

Heightened fraud awareness, combined with new laws and regulations, have increased the already growing demand in the workforce for professionals who are highly skilled at fighting fraud. The CFE credential is the premiere certification for anti-fraud professionals around the world. CFEs are specialists in the deterrence, detection and investigation of fraud, and possess a broad range of skills that uniquely qualifies them to effectively combat fraud.

Benefits of Attending

- Structured Learning Environment — Learn how to prepare for the CFE Exam
- Fast Track — Participate in an intense, 4-day preparation period
- Instructor-Led — Receive guidance from experienced instructors
- Interactive Sessions — Participate in open discussions on a variety of topics in fraud prevention
- Team Environment — Meet others preparing for the CFE Exam and CFE instructors who will help you organise study sessions to review materials, and provide you with tips and processes designed for the working professional’s busy schedule
- On-Site Testing** — Take the CFE Exam on-site while the material is still fresh in your mind. Go home knowing you’ve passed your CFE Exam

Who Should Attend

- Anyone who prefers learning in an instructor-led, classroom environment
- Individuals who favor table discussions with peers and experienced instructors
- Those who need extra encouragement to take the CFE Exam

What’s Included

- The CFE Exam Prep Course — a USD 945 value!
- Printed course materials that outline the topics covered in the exam and aid in preparation
- Essential knowledge from experienced instructors to help you pass the CFE Exam
- Exam fee

Schedule

Los Angeles, CA | 13-16 February 2017
Washington, D.C. | 6-9 March 2017
Austin, TX | 24-27 April 2017
Atlanta, GA | 8-11 May 2017
Denver, CO | 31 July-3 August 2017
Chicago, IL | 28-31 August 2017
Washington, D.C. | 25-28 September 2017
New York, NY | 23-26 October 2017

*Fees vary by location. Event price includes CFE Exam Prep Course. Participants who currently own an older version of the CFE Exam Prep Course can register for a discounted rate and get a free upgrade to the 2016 CFE Exam Prep Course.

**On-site testing not available at all Authorised Trainer courses. Please check with the Authorised Trainer for details.
CFE Exam Review Course

These courses are conducted by ACFE Authorised Trainers. Registration fees, CPE credit and other course details vary by location — please visit the individual event’s page on ACFE.com to learn more.

Nicosia, Cyprus | 22-25 October
Sydney, Australia | 25-28 October
Dubai, UAE | 13-17 November
Paris, France | 14-18 November
Lagos, Nigeria | 17-20 November
Casablanca, Morocco | 5-9 December
Athens, Greece | 16-19 February 2017
Arusha, Tanzania | 19-23 February 2017
Zurich, Switzerland | 4-7 April 2017

*Only the online version of the CFE Exam is offered at Authorised Trainer-led CFE Exam Review Course.

Operation: Fight Against Fraud

The ACFE Law Enforcement and Government Alliance (LEGA) enhances the anti-fraud experience and expertise of law enforcement at the national, state and local level by providing savings on training and other benefits upon the formal recognition of the Certified Fraud Examiner (CFE) credential. More than 100 government and law enforcement agencies around the world have joined the LEGA to focus on training to identify the warning signs and red flags of fraud and fraud risk. Regarded as the foremost authority in the global fight against fraud, the ACFE strives to increase the anti-fraud expertise of law enforcement staff.

Current members include:

• National Aeronautics and Space Administration (NASA)
• Federal Bureau of Investigation
• City of London Police Department
• United Nations
• U.S. Department of Defense
• South African Revenue Service

The ACFE has broken down barriers since our creation in 1988; the LEGA is here to carry on that tradition and create opportunities to connect individuals and agencies with others from the U.S. to the Middle East and beyond. Partnering with the ACFE and the LEGA provides unique opportunities to promote our partnered agencies and to provide continuing education topics that are targeted to law enforcement and government employees. Keep an eye out for courses with a primary focus on law enforcement and government topics requested by agencies across the globe. Partnership benefits specifically include:

• Discounts on ACFE conferences, seminars and other training resources
• Private networking with other LEGA anti-fraud specialists
• Free booth space at the world’s largest anti-fraud conference
• Assistance in recruiting highly qualified anti-fraud personnel
• Recognition on the ACFE’s website as a participant in the LEGA
• Free LEGA webinars and fraudster videos for training purposes

For additional information on this elite alliance of international law enforcement and government professionals visit ACFE.com/LEGA. To receive updates on the latest agencies that have enrolled in the LEGA, as well as shared best practices and industry articles, join the ACFE Law Enforcement and Government Alliance group on LinkedIn. When requesting membership with the LEGA, there are no applications and joining is free upon written formal recognition of the CFE. For more information on the LEGA, contact Hilary Graves, Partnership Manager, at HGraves@ACFE.com, or Liseli Pennings, CFE, Deputy Training Director, at LPennings@ACFE.com.
Financial Statement Fraud

The complexity of financial statement fraud has received considerable attention over the past few years and will continue to cause concern. This course is designed for those who regularly review and evaluate financial statements. Auditors, both internal and independent, will benefit from an enhanced understanding of what the numbers mean and the increased ability to detect indicators of fraud.

This two-day, instructor-led course also discusses the fraud-related responsibilities of financial professionals and provides you with practical techniques to detect financial statement manipulation.

You Will Learn How To:

- Recognise the most common financial statement fraud schemes
- Identify the red flags of financial statement fraud
- Detect fraud using audit procedures
- Address issues that might affect discussion and analysis of the financial statements
- Understand the fraud implications of emerging issues in financial reporting

Who Should Attend

- Attorneys, legal professionals and law enforcement personnel
- Controllers and corporate managers
- Forensic and management accountants, accounts payable and financial analysts
- Governance, risk management and compliance officers
- Internal and external auditors, CPAs and CAs
- Loss prevention and security professionals
- Business professionals, educators and students interested in the anti-fraud field
- Certified Fraud Examiners and other anti-fraud professionals

Schedule

Sydney, Australia | March 2017

Visit ACFE.com/FSF for updated seminar dates and information.
Sign Up Today to Support Fraud Week

International Fraud Awareness Week, 13-19 November 2016, is an important time for organisations and individuals to show their dedication to preventing fraud in their communities, and we would love for you to be a part of it. As an awareness campaign, Fraud Week is the perfect time to go a step further in your role as an anti-fraud professional and begin discussions among peers, coworkers, executives and stakeholders in your community about how important fraud prevention is to society as a whole.

The first step to getting involved is for you, or your organisation, to sign up as a supporter at FraudWeek.com. Sharing your support for Fraud Week with the public establishes your organisation as a trustworthy body within your industry. In addition to signing up, there are many other ways you can show your dedication to fraud prevention and awareness.

Here are some ideas of ways you can help educate those around you about the gravity and scope of fraud:

- Post on social media using new badges and informative images with the tag #fraudweek.
- Print and post free downloadable posters and infographics, available at FraudWeek.com, in your office, community center or anywhere you think people would benefit from learning more about fraud.
- Share videos of fraudsters explaining their crimes to give insight into how perpetrators begin on their paths, and how they attempt to cover their tracks.
- Invite a CFE to talk to your employees and coworkers on how to avoid common mistakes when fighting fraud.
- Involve your local chamber of commerce or city council to spread tips on fraud prevention for small businesses.
- Host a talk or seminar for your coworkers or community on regularly staying aware of fraud prevention best practices.
- Perform a fraud check-up for your organisation and present your findings to executives, as well as create a proactive plan for how to remedy weak spots in your current controls.

This year, the ACFE is happy to provide a number of new resources. We will have new social media badges, infographics, videos and even interactive risk assessments. Whether you use this week to spearhead new anti-fraud initiatives within your organisation, or turn your message outward to the community as a whole, any work you do will help to reduce and mitigate fraud risk.

Financial institutions are directly involved in the safe holding and transfer of assets which underlies the modern global economy, a crucial role that makes them prime targets for fraudsters. ACFE resources can help protect your organisation and its customers.

Financial Institution Fraud
Learn more about the unique fraud challenges faced by financial institutions at this 2-day, instructor-led course. Deepen your understanding of relevant regulations, the latest schemes and appropriate internal controls.
Visit ACFE.com/FIF to learn more.

Preventing and Detecting Financial Institution Fraud
This course explores fraud schemes — including embezzlement, loan fraud, money laundering and others — faced by financial institutions. It also recommends controls and techniques designed to prevent and detect each type of scheme.
See page 26.

Financial Services Anti-Fraud Risk and Control Workbook
This book takes a practical approach to the nuts-and-bolts of detecting and preventing fraud in financial services organisations. Learn how fraudsters explore and exploit your organisation’s weaknesses, red flags of internal and external fraud, and how to conduct a successful fraud risk assessment.
See page 30.
Auditing for Internal Fraud

Finding fraud is part of your professional responsibility as an auditor. Auditing for Internal Fraud will help you develop and sharpen your existing skills and teach you the techniques necessary for effective fraud detection. During this 2-day course, you will explore the challenges that auditors traditionally face in identifying fraud and learn the fundamentals of auditing for fraud, with an emphasis on understanding the common schemes, detection techniques and methods of preventing occupational fraud.

You Will Learn How To:

• Identify the types, costs and red flags of common internal fraud schemes, including:
  • Financial statement fraud
  • Bribery and corruption
  • Asset misappropriation

• Recognise the auditor’s fraud-related responsibilities in audit engagements and avoid potential malpractice

• Identify and avoid the obstacles auditors often face in finding fraud

• Define and strengthen the traits necessary to apply professional skepticism

• Employ strategies to overcome bias during audits

• Effectively assess an organisation’s fraud risks

• Apply data analysis techniques to find fraud

• Implement mechanisms to prevent occupational fraud

Who Should Attend:

• Controllers and corporate managers

• CPAs, CAs or equivalent

• Forensic and management accountants

• Internal and external auditors

• Certified Fraud Examiners and other anti-fraud professionals

Schedule
Frankfurt, Germany | 7-8 September 2017
Le Meridian Parkhotel Frankfurt
Hotel Phone: +49 69 26970
Room Rate**: EUR 179
Hotel Cut-Off Date: 26 July 2017
Early Registration Deadline†: 7 August 2017

This course fulfills the annual ethics CPE requirement for CFEs.
Using Data Analytics to Detect Fraud

Using Data Analytics to Detect Fraud will introduce you to the basic techniques of uncovering fraud through data analysis. Taking a software-independent approach, this 2-day course provides numerous data analytics tests that can be used to detect various fraud schemes. You will also discover how to examine and interpret the results of those tests to identify the red flags of fraud.

You Will Learn How To:
- Use data analytics to detect fraud
- Implement the full data analytics process, from determining which data to acquire to spotting the warning signs of fraud
- Use different tools available to perform data analytics
- Recognise common red flags of fraud that appear in the data
- Implement data analytics tests that can be used to detect numerous fraud schemes
- Analyse non-numeric data, such as text and timelines, for signs of fraud

Who Should Attend:
- Controllers and corporate managers
- Forensic and management accountants, accounts payable and financial analysts
- Internal and external auditors, CPAs and CAs
- IT professionals
- Certified Fraud Examiners and other anti-fraud professionals

Schedule
Charlotte, NC | 7-8 November 2016
Hyatt House Charlotte/Center City
Hotel Phone: +1 (704) 373-9700
Room Rate**: USD 179 single/double
Hotel Cut-Off Date: 6 October 2016
Early Registration Deadline†: 7 October 2016

San Francisco, CA | February 2017

Jakarta | December 2017

Visit ACFE.com/DA for updated seminar information.

Fees*
Members: USD 695
Non-Members: USD 845

CPE Credit
16

Field of Study
Auditing

Course Level
Basic

Prerequisites
None

“Data analysis techniques, applicability and fraud scheme red flags information was extremely well laid out. Very helpful.”
— Jackie Mounts, CFE
Florida Dept. of Revenue, Office of Inspector General

---

*Fees vary by location.
**Reservations subject to availability.
†Payment must be received by Early Registration Deadline to obtain savings.
Protecting Against Data Breaches and Cyberfraud

Losing data to fraud can be more costly than the loss of cash or other assets. To ensure data security, safeguard intellectual property and protect against cyberfraud, fraud examiners must stay informed of rapidly advancing technologies, emerging business trends and the methods employed by increasingly sophisticated information thieves.

This 2-day, instructor-led course will clarify these issues while guiding you through the crucial strategies needed to mitigate the threat of malicious data theft and minimise the risk of inadvertent data loss. You will also learn useful steps for the creation of data security policies and related internal controls.

You Will Learn How To:

- Describe the ways data can be stolen by employees and information thieves
- Enact data security measures and be prepared in the event of a data breach
- Contend with data theft maneuvers such as social engineering, hacking and espionage
- Identify various sources of data loss, both internal and external
- Recognise the impacts of converging trends such as cloud computing and BYOD
- Evaluate legal and regulatory concerns related to data security

Who Should Attend:

- Governance, risk management and compliance officers
- Corporate managers
- IT professionals
- Loss prevention and security professionals
- Government employees
- Internal and external auditors, CPAs and CAs
- Business professionals, educators and students interested in the anti-fraud field
- Certified Fraud Examiners and other anti-fraud professionals

Schedule

Vancouver, BC | 27-28 July 2017
The Fairmont Waterfront Vancouver
Hotel Phone: (800) 441-1414 or +1 (604) 691-1820
Email for Reservations: waterfrontgroup@fairmont.com
Room Rate*: CAD 369 single
Hotel Cut-Off: 26 June 2017
Early Registration Deadline*: 27 June 2017

Fees*
Members: CAD 970
Non-Members: CAD 1175

CPE Credit
16

Course Level
Specialised Knowledge and Applications

Overview

Prerequisites
None

*Rates vary by location and other required taxes.
*Payment must be received by Early Registration Deadline to obtain savings.
ACFE Faculty

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 of ACFE faculty, visit ACFE.com/Faculty.

Course leaders subject to change.
Efficient Use of Your Study Time

The **CFE Exam Prep Course** streamlines CFE Exam preparation. Use your time more efficiently by focusing on the areas you need to study the most.

- Create a personalised study plan tailored to your individual strengths and weaknesses with an optional 100-question Pre-Assessment.
- Pick the sections and topics most relevant to your exam preparation by creating custom review sessions.
- Learn more from your practice exam sessions by reviewing the questions you missed, analysing your results by subsection and tracking your progress over time.
- Focus on the areas where you need the most work with enhanced review of results and progress by exam section, subsection and topic.

User-Friendly Exam Prep

- This easy-to-use course puts the most relevant information at your fingertips. Quickly review your Prep Course progress by subsection and topic, access on-screen help menus and study tips, and stay on track to meet your target certification date.
- Review your progress with a streamlined design.
- Get immediate answers to your questions with Guides to Success, on-screen FAQs and an improved help section.
- Stay on track to earn your CFE credential by measuring your progress towards your target dates for certification and using helpful checklists within the Prep Course.


Designed with the busy anti-fraud professional in mind, the **CFE Exam Prep Course™** gives you the flexibility you need to prepare for the CFE Exam on your schedule. Including study questions and practice exams, the **CFE Exam Prep Course** will help you prepare to pass the rigorous CFE Exam.

**Highlights of the Prep Course:**

- Review important concepts of the CFE Exam with nearly 1,500 study questions
- Simulate the CFE Exam environment with timed practice exams
- Read more about topics on which you need additional review with the included PDF edition of the *Fraud Examiners Manual*
- Money-Back Pass Guarantee — Prepare for the CFE Exam with confidence knowing that the **CFE Exam Prep Course** is backed by our Money-Back Pass Guarantee

Establish yourself as an anti-fraud expert and advance your career by obtaining the CFE credential. The **CFE Exam Prep Course** is the most effective tool available to prepare you to pass the CFE Exam.

**Which format should I choose?**

<table>
<thead>
<tr>
<th><strong>CFE Exam Prep Course Format Comparison</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Online</strong></td>
</tr>
<tr>
<td>System Compatibility</td>
</tr>
<tr>
<td>Installation</td>
</tr>
<tr>
<td>Number of Devices</td>
</tr>
<tr>
<td>Progress Saved</td>
</tr>
<tr>
<td>Offline Access</td>
</tr>
<tr>
<td>Instant Access</td>
</tr>
<tr>
<td>Shipping Required</td>
</tr>
</tbody>
</table>

*Online, Download or CD-ROM: USD 745 Members / USD 945 Non-Members
Available in International and U.S. Editions*
The CFE Exam Prep Course is worth every penny. It efficiently and effectively prepares you for the exam.”

Nick Potocska, CFE, CPA

Just finished the Prep Course and CFE Exam online via my iPad; it worked flawlessly… great job ACFE!”

Jeffrey Kraft, CFE

The Prep Course is well worth the investment. It crystallises the major concepts of the immense amount of data that candidates need to absorb, and helps the material become second nature.”

Andrew Levine, CFE
ACFE Webinars

ACFE Webinars help you stay on the leading edge of the fight against fraud by providing training and professional development on relevant, timely topics.

Earn CPE wherever you have internet access, without worrying about travel or shipping hassles. ACFE Webinars provide you with actionable insights you can begin using in your work immediately.

**Ghostbusters: Fighting Fictitious Employee Schemes**
*CPE Credit: 2*

Businesses are no place for ghost stories, especially if they are told in payroll reports. Fictitious or ghost employee schemes can cause significant losses that might go undetected for months or years. These losses not only include financial losses, but also losses to morale and employee engagement after the full extent of an insider threat has been exposed. This webinar will follow a case study involving a USD 146,000 loss to a small college and the investigation that led to the fraudster’s sentencing on federal wire fraud charges.

**Ethics and Compliance Through the Eyes of an Independent Monitor**
*CPE Credit: 2*

This course explores the role of an independent monitor and prepares your company for an assessment of your internal operations. It examines what independent monitors look for, how they do their work and the proactive steps you can take to demonstrate improvements to ethical culture.

**Ethics in an Unethical World**
*CPE Credit: 2*

Today we live in a sea of ethical challenges, but is that any different from the ways of the past? In this course, you will learn about the challenges all of us face on a day-to-day basis and the personal impacts of each decision we make. Examine instances where failures in ethical leadership have ruined the businesses and lives of many while only a few got rich. Also take a look into the drivers of unethical behavior and how we as a society reward, not punish, that behavior. Lastly, you will discuss strategies for raising ethical awareness to be an agent of change.

**Health Care Reform — A Potential Playground for Fraud**
*CPE Credit: 2*

The government is becoming more aggressive with its fight against fraud and that can truly be seen with some of the changes that are resulting from the implementation of Health Care Reform. Many of the forthcoming changes will also add to the pool of risk associated with the new Health Care Reform mandate (i.e. annual lifetime limits on essential plans). This presentation will cover in detail some of the most popular mandates such as: coverage for over-aged dependents, grandfathered plans, rescissions and cancellations of coverage, pre-existing changes for dependents, preventative services, emergency services (in and out of network), medical expense ratio and the removal of lifetime limits.

— This course fulfills the annual ethics CPE requirement for CFEs.
Follow the Money: Tracing Concealed Assets

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

Follow the Money: Tracing Concealed Assets explores the process of finding hidden assets and provides tools for success in this complex work. This course offers common approaches to locating assets and establishes best practices and specific recommendations for those charged with finding hidden assets.

USD 139 Members / USD 159 Non-Members

Working with Whistleblowers: Developing Your Program and Managing Claims

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

Working with Whistleblowers examines the multiple roles you might play in whistleblower cases related to fraud. In this course you will discover the roles a fraud examiner plays in whistleblowing, best practices for developing or improving whistleblower programs, important fraud-related whistleblower protections, steps for auditing whistleblower programs and much more.

You Will Learn How To:
- Evaluate the elements necessary for an effective whistleblower program
- Recognise the legal protections that might apply during a fraud examination
- Assess the precautions necessary for organisations to mitigate and avoid retaliation claims
- Evaluate the best strategy for developing useful information from whistleblowers
- Identify the options and risks that a potential whistleblower should consider

USD 119 Members / USD 159 Non-Members

The CFE as an Expert Witness

**Course Level:** Intermediate | **Prerequisite:** Fundamental understanding of the trial process

This course identifies the knowledge and skills you need to be a qualified, well-prepared and successful expert witness. You will review the legal standards used to evaluate an expert witness, examine the traits needed to be an ideal expert witness, learn how to give expert testimony and compose proper expert reports.

You Will Learn How To:
- Identify the legal standards for giving expert testimony
- Describe the traits of an ideal expert witness
- Discern the relevance and admissibility of testimony
- Describe the structure and content of expert reports
- Identify confidential or privileged communications and information
- Evaluate what testimony is effective during depositions, direct testimony and cross-examination
- Recognise the ethical guidelines that apply when testifying

USD 119 Members / USD 159 Non-Members

Fraud Risk Assessment

**Course Level:** Intermediate | **Prerequisite:** Familiarity with common fraud schemes and risks

There are many measures organisations can and should take to minimise the risk that fraud might occur and go undetected. A fraud risk assessment can be a powerful proactive tool in the fight against fraud for any business. Fraud Risk Assessment provides an overview of fraud risk, explores the risk assessment process and provides you with a framework for conducting and reporting your own fraud risk assessment.

USD 89 Members / USD 109 Non-Members

---

This course fulfills the annual ethics CPE requirement for CFEs.
Self-Study CPE

Conducting Internal Investigations: Gathering Evidence and Protecting Your Company
Course Level: Intermediate
Prerequisite: Understanding of basic fraud examination techniques
This course presents a complete guide to setting and achieving investigation goals, gathering evidence, interviewing witnesses, preparing reports and discharging employees who commit fraud. Learn how to avoid the legal landmines that make internal investigations so hazardous.
You Will Learn How To:
- Identify documentary and electronic evidence
- Recognise an employee’s legal rights in an investigation
- Describe an effective approach to conducting a successful admission-seeking interview
- Determine the best practices to use while composing the investigation report
- Ascertain effective methods to organise and plan your investigation
- Describe fraud examination methodology

USD 139 Members / USD 159 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.

USD 119 Members / USD 159 Non-Members

Preventing and Detecting Financial Institution Fraud
Course Level: Overview | Prerequisite: None
This course explores fraud schemes against financial institutions, and recommends controls and techniques designed to prevent and detect each type of scheme. The specific schemes include embezzlement and internal fraud, customer schemes, loan fraud, fraud by third parties, money laundering and institutional schemes.
You Will Learn How To:
- Recognise common internal, external and money laundering fraud schemes at depository institutions
- Identify the legal elements of fraudulent conduct against financial institutions
- Assess the factors involved in planning and conducting a financial fraud risk assessment
- Determine the relevant internal controls and policies needed to prevent fraud committed against an institution

USD 119 Members / USD 159 Non-Members

Introduction to Fraud Schemes
Course Level: Basic | Prerequisite: None
Fraud can be devastating to a business, especially in today’s turbulent economy. Even more alarming, as financial pressures bear down on individuals, their need for money and rationalisations to commit fraud grow. With this online self-study course from the ACFE, learn to recognise some of the most common and threatening internal and external fraud schemes including asset misappropriations schemes, fraud by vendors and corruption.

USD 59 Members / USD 79 Non-Members

— This course fulfils the annual ethics CPE requirement for CFEs.
Legal Issues in Fraud Examinations — International Edition

Course Level: Basic  |  Prerequisite: None

Legal issues can have a dramatic impact on the outcome of your fraud examinations. This course will help you learn to navigate the most common pitfalls, including the legal elements of fraud claims, the rules of evidence, privacy rights and other issues relevant to fraud examinations.

You Will Learn How To:

- Compare the major types of judicial systems and processes
- Recognise the elements of common fraud claims
- Recall the types of remedies available in fraud cases
- Compare the rights and duties of employees during fraud examinations
- Recognise the legal risks associated with fraud examinations
- Identify the rules and types of evidence

USD 119 Members / USD 159 Non-Members

Fundamentals of Computer and Internet Fraud

Course Level: Overview  |  Prerequisite: None

As technology continues to become more sophisticated, fraudsters find new ways to commit fraud with computers. This self-study course is written especially for professionals who are responsible for preventing and detecting fraudulent computer schemes.

You Will Learn How To:

- Identify common computer-related schemes and the methods used to carry them out
- Determine the ways in which unauthorised access to computer systems can be accomplished
- Recognise the threats of internet and e-commerce fraud and their associated mitigation strategies
- Identify appropriate procedures for collecting and handling digital evidence so that it will later be accepted by a court
- Connect computer-related misconduct to legal violations
- Ascertain legal concerns regarding computer and internet fraud investigations
- Discern potential criminal and civil actions that might result from fraud investigations

USD 159 Members / USD 179 Non-Members

Internal Controls for Fraud Prevention

Course Level: Basic  |  Prerequisite: None

Internal controls form a complex system that involves the collaboration of the board of directors, the audit committee, internal and external auditors, risk management personnel, investigators, operations personnel and others. This online self-study course explores the key roles in preventive controls and essential components of internal controls, inherent limitations of internal controls and much more.

USD 119 Members / USD 159 Non-Members

Corporate Governance for Fraud Prevention

Course Level: Intermediate  
Prerequisite: Knowledge of basic internal controls and risk assessment

Corporate Governance for Fraud Prevention describes the principles, functions and essential components of a corporate governance system. It addresses the controversy of CEO duality, the recommended committees any organisation should have on its board of directors and how to set the appropriate tone at the top. The course also discusses corporate governance best practices that you can tailor to your organisation’s structure and needs since there is no one-size-fits-all approach.

You Will Learn How To:

- Identify the components essential for an effective corporate governance system
- Differentiate respective duties of individuals responsible for the corporate governance structure
- Recognise why effective corporate governance is necessary for an organisation and for the economy
- Determine best practices that can be implemented within an organisation to improve corporate governance

USD 119 Members / USD 159 Non-Members

= This course fulfills the annual ethics CPE requirement for CFEs.
Analyzing Written Statements for Deception and Fraud

Course Level: Intermediate
Prerequisite: Understanding of basic fraud examination techniques

This workbook self-study course concentrates on how written words are strung together in sentences for four general purposes: to explain, convince, persuade or deceive. **Analyzing Written Statements** will show you how to read written statements to identify deception and uncover the hidden truth.

USD 125 Members / USD 139 Non-Members

---

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.

You Will Learn How To:

- Identify characteristics of conflicts of interest
- Recognise common factors that hinder ethical decisions
- Recognise conflict-of-interest scenarios
- Identify measures used to prevent, detect and remediate conflicts of interest
- Determine the components needed to perform conflict-of-interest risk assessments
- Identify challenges that often arise when addressing conflicts of interest across multiple cultures

USD 89 Members / USD 109 Non-Members

---

Evaluating and Testing Anti-Fraud Controls

Course Level: Intermediate
Prerequisite: Fundamental knowledge of audit procedures

This course reviews the types of controls, the control environment and the limitations inherent to controls. It also discusses the use of risk-based concepts and processes to evaluate controls. Finally, the course explores common fraud schemes and the preventive controls used to mitigate them.

You Will Learn How To:

- Explain the ways evaluating and testing anti-fraud controls contribute to an effective control environment
- Assess components of anti-fraud controls
- Recognise techniques used to evaluate and test anti-fraud controls
- Identify and communicate internal control deficiencies

USD 149 Members / USD 179 Non-Members

---

Financial Investigations for Non-Financial Professionals

Course Level: Basic | Prerequisite: None

Financial statements can be daunting to non-financial professionals, yet many times that is exactly where fraud is concealed. This course will prepare you to uncover indicators of fraud concealed in financial records, even if you’re not an accountant.

You Will Learn How To:

- Recognise the fundamental accounting concepts used to prepare financial statements
- Identify techniques used to analyse financial statements
- Examine financial statements and records used to detect fraud
- Identify occupational fraud schemes by examining financial records and statements

USD 119 Members / USD 159 Non-Members

The *Fraud Examiners Manual* is the global standard for the anti-fraud profession. Because no other work provides such a comprehensive guide, every fraud fighter should keep a copy in their library.

The *Fraud Examiners Manual*:

- Examines hundreds of fraud schemes
- Reviews legal principles involved in prosecuting fraudsters through both the criminal and civil systems
- Provides the tools and techniques necessary to gather information and evidence when conducting a fraud examination
- Explores why people commit fraud and what can be done to prevent it
- Contains a sample fraud examination report, fraud examination checklist, and sample engagement and advisory letters

CD-ROM or Download: USD 79 Members / USD 159 Non-Members
Printed: USD 159 Members / USD 249 Non-Members
Printed/CD Set: USD 179 Members / USD 299 Non-Members

---

Report Writing Manual

By the ACFE Research Team  |  Paperback, 158 pages

Being able to write a clear and thorough report is a key component of fraud examination and can greatly influence your professional credibility with litigators, management, direct supervisors and peers. The *Report Writing Manual* provides simple, informative explanations detailing the elements that a fraud examination report should include and how to express the results of your investigation in an eloquent and succinct manner.

Combining example reports, format recommendations and style tips, this manual can help writers of any level improve their written communication skills and sharpen the quality of their work.

USD 39 Members / USD 49 Non-Members

---

Financial Statement Fraud Casebook: Baking the Ledgers and Cooking the Books

Edited by Dr. Joseph T. Wells, CFE, CPA  |  Hardcover, 360 pages

*Financial Statement Fraud Casebook* presents the collected insights of some of the most experienced fraud examiners around the world. Handpicked and edited by Dr. Joseph T. Wells, CFE, CPA, the founder and Chairman of the ACFE, this collection of revealing case studies sheds new light into the dark corners of financial statement fraud.

USD 59 Members / USD 95 Non-Members

---

Small Business Fraud Prevention Manual

By the ACFE Research Team  |  Paperback, 273 pages

Small business owners and managers cannot afford losses due to fraud yet these types of businesses are the most common victims. The ACFE's *Small Business Fraud Prevention Manual* provides information on the most common internal and external fraud schemes committed by customers, employees and vendors against small businesses, as well as tips on how to prevent these schemes from happening to you.

USD 39 Members / USD 59 Non-Members
Financial Services Anti-Fraud Risk and Control Workbook

By Peter Goldmann, CFE  | Paperback, 288 pages

An excellent primer for developing and implementing an anti-fraud program that works, Financial Services Anti-Fraud Risk and Control Workbook engages you in an absorbing self-paced learning experience to develop familiarity with the practical aspects of fraud detection and prevention at banks, investment firms, credit unions, insurance companies and other financial services providers.

Highlights Include:

• How fraudsters exploit weaknesses in financial services organisations
• How fraudsters think and operate
• The tell-tale signs of different types of internal and external fraud against financial services companies
• Detecting corruption schemes such as bribery, kickbacks, and conflicts of interest, and the many innovative forms of financial records manipulation
• Conducting a successful fraud risk assessment
• Basic fraud detection tools and techniques for financial services companies, auditors, and investigators

USD 40 Members / USD 50 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.

Features:

- Designated laptop-only zip compartment that fits up to a 17” laptop
- Unfolds to lay completely flat, offering an unobstructed view of the laptop compartment
- Additional large zip compartment and front flap pocket with an organiser for business accessories
- Detachable adjustable shoulder strap

USD 89 Members / USD 109 Non-Members

Executive Pen

The ACFE Executive Pen features the ACFE logo laser etched into this Parker IM Rollerball. Featuring intricate grooved details and a standard black roller ball ink cartridge, the ACFE Executive Pen has style that delights both the eye and the hand.

USD 22 Members / USD 28 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 symbolizes your commitment to reduce fraud worldwide.

USD 9 Members / USD 19 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 8.5” x 11” writing pad.

USD 79 Members / USD 99 Non-Members

Mousepad

This navy circular mousepad, 8” in diameter, features the ACFE seal and complements any office décor. Its slick surface provides smooth and easy mouse movement.

USD 7 Members / USD 10 Non-Members

ACFE Leather Gift Set

The ACFE Leather Gift Set includes a leather messenger bag and iPad case, both made from full-grain, pull-up cowhide and 18 oz. washed brown cotton canvas. The set is packaged in a rustic tin, making it a perfect gift for you or your favorite fraud examiner.

USD 169 Members / USD 200 Non-Members
Earn CPE Anywhere

**Expand your anti-fraud knowledge** with our popular online self-study CPE courses. These self-paced courses give you the flexibility to earn CPE at any time, from anywhere you have internet access.

- 24/7 access to courses through your internet browser
- Quickly earn CPE credits with instant access, online grading and printable certificate
- Flexibility to start or stop a course and pick up right where you left off

**BESTSELLING COURSES INCLUDE:**
- COMMON ETHICAL LAPSSES BY CFES
- DETECTING AND DETERRING CONFLICTS OF INTEREST
- DATA ANALYSIS TECHNIQUES FOR FRAUD EXAMINERS
- ETHICAL THEORY FOR FRAUD EXAMINERS

Visit ACFE.com/SelfstudyCPE to learn more.