

# Financial Investigation and Forensic Accounting Symposium

FULL-DAY SYMPOSIUMS IN:

## MELBOURNE

Thursday 16 September 2004  
Hilton on the Park

## SYDNEY

Thursday 23 September 2004  
Marriott Hotel

## BRISBANE

Thursday 30 September 2004  
Brisbane Hilton



Recent findings in Australia and the US have highlighted a growing need for accounting, finance and business professionals to acquire skills to act upon indicators of poor corporate governance, mismanagement, fraud and other unethical behaviour. Key findings include:

- *In more than 1/3 of cases of major fraud, early warning signs were either ignored, or not acted upon quickly enough*
- *The overriding of internal controls was the most important contributing factor allowing major fraud to occur*
- *Senior management is seen as having primary responsibility for fraud prevention*

*(KPMG Fraud Survey, 2002)*

With the increased public awareness of financial reporting scandals and demand for more transparency, CPA Australia is proud to present the **Financial Investigation and Forensic Accounting Symposium**. This full-day event is aimed to provide finance professionals associated with forensic accounting, risk management, corporate finance, insolvency and corporate fraud with a range of forensic accounting techniques and financial investigation skills.

Featuring speakers from leading organisations with proven experience in forensic accounting and financial investigation, attend this event to:

- Identify key indicators of suspicious and erroneous transactions
- Develop methods for establishing a whistle-blowing service within your organisation
- Demonstrate how to reduce organisational damage and recover from fraud
- Discover the ATO's processes for combating tax fraud
- Understand Australia's contribution towards International Anti-Money Laundering
- Examine the role of the forensic accountant in organisational risk management

EARLY BIRD DISCOUNT

Register and pay by Friday  
20 August 2004  
and SAVE up to \$110



8 CPD HOURS  
MAY BE CLAIMED

# Corporate Fraud and Forensic Accounting Symposium 2004 - Program Outline

## Who should attend:

**Public Practice** - Forensic Accountants, Partners, Directors and Managers involved in Forensic Accounting, Insolvency, Corporate Finance, Dispute Analysis, Valuation, Litigation Support and Expert Witness Services

**Public Sector** - Forensic/Investigative Accountants, Directors, Managers and Agents of Financial/Cost Investigation

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**8.30 - 9.00am**      **Registration and Coffee**

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**9.00 - 9.10am**      **Chairperson's Welcome and Opening Remarks**

VIC:     **Alan Bliss FCPA**, Principal, Bliss Accountants; President, Victorian Divisional Council and Member, National Audit Committee, CPA Australia

NSW:    **John Horder FCPA**, Director, John T Horder and Associates and NSW Deputy President, CPA Australia

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**9.10 - 10.10am**      **P1 Examining The Impetus Behind Corporate Fraud In Australia Through Forensic Accounting**

Corporate fraud costs Australian businesses tens of billions of dollars every year. This session examines aspects of fraud and corporate crime in the legal and commercial contexts and the environmental and legal imperatives driving fraud.

VIC, NSW & QLD:    **Trevor Hall CPA**, Barrister, Litigation and Accounting Services Pty Ltd

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**10.10 - 10.30 am**      **Morning Tea and Networking Break**

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**10.30 - 11.20am Concurrent Technical Sessions A (please choose one)**

**A1 Merging Fraud Risk Management & Audit: Exploring The Internal Auditor's Role In The Fraud Management Process**

There is a sharp focus on the exact responsibilities of auditors in relation to fraud management processes and how best to integrate auditors into the process within an organisation. This session will explore how one bank is managing this critical area of business and risk management. Key areas:

- Merging fraud risk management and audit
- Convergence and synergy
- Strategic and operational responsibilities for the ownership, prevention and detection of fraud
- Communications with management and those charged with governance of fraud-related matters
- Emerging fraud risk for the financial services industry

VIC, NSW & QLD: **Scott Williamson**, Executive Manager Security Risk Management, Commonwealth Bank of Australia

**A2 The Process for Fighting Tax Fraud: Exploring the ATO's Compliance Approach**

In this presentation, the ATO will cover:

- The ATO's compliance model
- The Serious Non-Compliance business model
- Focus areas - Those Outside the System and Identity Fraud
- Multi-agency approaches
- Intelligence Processes
- Whole of remedy and whole of tax approaches to investigations
- Remedies

VIC: **Michael Monaghan**, Deputy Commissioner Serious Non Compliance, Australian Taxation Office

NSW: **Judy Lind**, Assistant Commissioner Serious Non Compliance, Australian Taxation Office

QLD: **Chris Barlow**, Assistant Commissioner Serious Non Compliance, Australian Taxation Office

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**11.25 - 12.15pm Concurrent Technical Sessions B (please choose one)**

**B1 Spotting Red Flags: Forensic Data Analysis**

Modern IT systems capture vast amounts of data, including vital indicators of fraudulent, irregular and unauthorised activity. Knowing what to look for, and where to find it is the tricky part. This session will explore the use of advanced data mining techniques to identify fraud and other irregular activities.

VIC, NSW & QLD: **Rod McKemmish**, Director Forensic Technology, KPMG Forensics

**B2 Strengthening Australia's Anti-Money Laundering Regulations**

AUSTRAC is Australia's anti-money laundering regulator and specialist financial intelligence unit. In its regulatory role, AUSTRAC oversees compliance with the reporting requirements of the Financial Transaction Reports Act 1988 of financial services providers, the gambling industry and others. In their intelligence role, AUSTRAC provides financial transaction reports information to State, Territory and Australian law enforcement and revenue agencies.

Key topic areas include:

- Reviewing Government and AUSTRAC's strategies to combat money laundering
- Learning the stages of money laundering
- The current legislative environment/ The Financial Transaction Reports Act 1988
- The emerging legislative environment
- Examining the nature, extent and impact of terrorists financing
- The value of the intelligence provided by industry/case studies

VIC: **Neil Jensen**, Director, AUSTRAC

NSW: **Paul Ryan**, National Manager Partner Liaison Support, AUSTRAC

QLD: **Ric Power**, Deputy Director Money Laundering Targeting, AUSTRAC

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12.15 - 1.30pm Lunch and Networking Break

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1.30 - 2.20pm Concurrent Technical Sessions C (please choose one)

**C1 The Legal Dimensions of Fraud: Maintaining The Integrity Of Your Evidence**

Key topics covered:

- Civil and Criminal Matters
- Criminal Proofs
- Rules of Evidence
- Heresay Evidence
- Confidentiality

VIC, NSW & QLD: **Bruce Flint**, Managing Director, Flint Forensics

**C2 Occupational Fraud: Asset Misappropriation, Corruption & Fraudulent Financial Statements**

The Association of Certified Fraud Examiners has produced a report which classifies occupational fraud schemes into three types:

- Asset misappropriation
- Corruption
- Fraudulent financial statements

Take part in a discussion on the results and implications of this report to your organisation and reveal insight into fraud minimisation.

VIC, NSW & QLD: **Terence Chilvers CPA**, Principal, Chilverton

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2.25 - 3.15pm Concurrent Technical Sessions D (please choose one)

**D1 Fraud Discovery: Implementing A Whistle Blowing Service Within Your Organisation**

In today's business environment, workplace misconduct in the form of theft, fraud, dishonesty, breach of confidentiality, unethical behaviour, harassment and workplace safety can have a disastrous impact on an organisation. This case study will follow the steps taken by an organisation to implement a whistle-blowing service, identify the problems they overcame and assess the latest results.

VIC, NSW & QLD: **Senior Representative**, The Whistle Blowing Service, Telstra Corporation

**D2 Fraud Recovery: Surviving An Attack: So Where Do We Go From Here?**

Michael will run through some practical steps for moving forward from a fraudulent discovery.

Key points include:

- Losses related to reputation can be greater than direct dollar losses
- Setting your objectives: Recovering the losses for your company; exacting retribution; deterring others
- Exploring alternative courses of action
- Considering the effects of publicity on suppliers and customers

VIC, NSW & QLD: **Michael Potter**, Principal, Axiom Forensics Pty Ltd

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**3.15 - 3.40pm**      **Afternoon Tea and Networking Break**

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**3.45 - 4.45pm**      **P2 Practical Steps For Identifying, Dealing With And Preventing Employee Fraud**

Employee fraud is a potential threat to all organisations. Sandra has presented numerous talks and written several articles on the subject of fraud prevention, using case studies, today she will focus on employee fraud. Key topics covered include:

- How to recognise the warning signs
- Dealing with suspected fraud - from the time the fraud is first suspected, through to interviewing the suspect, dealing with the evidence and liaising with law enforcement
- Prevention of employee fraud - removing the motivation and opportunity

VIC, NSW & QLD: **Sandra Lawrence**, Principal, SZL

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**4.45 - 5.00pm**      **Closing Remarks and Close of Symposium**



# Financial Investigation & Forensic Accounting Symposium

**Tax Invoice\*:** Where an individual registration is for less than \$1000 (including GST) this document becomes a tax invoice for GST upon completion and payment. Please photocopy and maintain for your records. **NOTE:** Individual forms must be completed for each attendee.

## PROGRAM AT A GLANCE (Tick session choices)

8.30 - 9.00	Registration and Coffee
9.00 - 9.10	Chairperson's Welcome and Opening Remarks
9.10 - 10.10	P1: Examining The Impetus Behind Corporate Fraud In Australia Through Forensic Accounting
10.10 - 10.30	Morning Tea and Networking Break
10.30 - 11.20	Concurrent Technical Sessions A (please choose one) <input type="checkbox"/> A1: Merging Fraud Risk Management & Audit-Exploring The Internal Auditor's Role In The Fraud Management Process <input type="checkbox"/> A2: The Process For Fighting Tax Fraud: Exploring the ATO's approach
11.25 - 12.15	Concurrent Technical Sessions B (please choose one) <input type="checkbox"/> B1: Spotting Red Flags: Forensic Data Analysis <input type="checkbox"/> B2: Strengthening Australia's Anti-Money Laundering Regulations
12.15 - 1.30	Lunch and Networking Break
1.30 - 2.20	Concurrent Technical Sessions C (please choose one) <input type="checkbox"/> C1: The Legal Dimensions Of Fraud: Maintaining the integrity of your evidence <input type="checkbox"/> C2: Occupational Fraud: Asset misappropriation, corruption & fraudulent financial statements
2.25 - 3.15	Concurrent Technical Sessions D (please choose one) <input type="checkbox"/> D1: Fraud Discovery: Implementing a whistle-blowing service within your organisation <input type="checkbox"/> D2: Fraud Recovery: Surviving An Attack: So where do we go from here?
3.15 - 3.45	Afternoon Tea and Networking Break
3.45 - 4.45	P2: Practical Steps For Identifying, Dealing With And Preventing Employee Fraud
4.45 - 5.00	Closing Remarks and Close of Symposium

## WAYS TO REGISTER

**Fax Number:** 1300 78 76 73  
**Mail Address:** CPD Registration  
 Member Services Centre  
 CPA Australia  
 GPO Box 2820AA  
 Melbourne VIC 3001

**For course enquiries, please call the CPA Continuing Professional Team on 1300 85 77 05**

**Closing date for registrations is 2 business days prior to the event date. Entrance to the event will be by confirmation letter only.**

## PRICES (Inclusive of GST)

	Member	Non-Member
<b>Early-Bird</b> (Register between 29 Jul - 20 Aug 04)	<input type="checkbox"/> \$605.00	<input type="checkbox"/> \$715.00
<b>Standard</b> (Register after 20 Aug 04)	<input type="checkbox"/> \$715.00	<input type="checkbox"/> \$825.00
<b>Groups</b> (3 or more from the same organisation)	<input type="checkbox"/> \$550.00	<input type="checkbox"/> \$550.00

## PAYMENT DETAILS

Cheque: Enclosed is our cheque for \$\_\_\_\_\_ (incl. GST) made payable to CPA Australia

OR

Please debit my  BANKCARD  MASTERCARD  
 VISA  AMEX  DINERS

In the amount of \$\_\_\_\_\_ (incl. GST)

Card number: \_\_\_\_\_

Expiry Date: \_\_\_\_/\_\_\_\_

Name of Cardholder: \_\_\_\_\_

Signature: \_\_\_\_\_

## REGISTRATION DETAILS

**(For additional registrants, please photocopy this form)**

CPA Membership Number: \_\_\_\_\_

Registrant signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 (\*for tax invoice purposes)

Non-Member Number (if known): \_\_\_\_\_

Have you attended a CPD Event before?  Yes  No

Mr/Ms Surname: \_\_\_\_\_ Initials: \_\_\_\_\_

Preferred Name: \_\_\_\_\_

Position: \_\_\_\_\_

Organisation: \_\_\_\_\_

Mailing address (Bus/Priv): \_\_\_\_\_

\_\_\_\_\_  
 Postcode: \_\_\_\_\_

Phone: ( \_\_\_\_ ) \_\_\_\_\_ Fax: ( \_\_\_\_ ) \_\_\_\_\_

Email: (please print clearly) \_\_\_\_\_

Is this your preferred mailing address for all CPA Australia mail?  Yes  No

Special requirements: \_\_\_\_\_

## SYMPOSIUM DETAILS

**Yes, I would like to attend. Please indicate the symposium you wish to attend by placing a tick in the appropriate box**

State	Date	Venue and Time
<b>VIC</b>	<input type="checkbox"/> Thursday 16 Sep 04	Hilton on the Park 192 Wellington Parade, Melbourne Ph: 03 9419 2000 Fax: 03 9419 2001 VI041067 9.00am - 5.00pm (Registration from 8.30am)
<b>NSW</b>	<input type="checkbox"/> Thursday 23 Sep 04	Marriott Hotel 36 College Street, Sydney Ph: 02 9361 8400 Fax: 02 9361 8599 NS041067 9.00am - 5.00pm (Registration from 8.30am)
<b>QLD</b>	<input type="checkbox"/> Thursday 30 Sep 04	Brisbane Hilton 190 Elizabeth Street, Brisbane Ph: 07 3234 2000 Fax: 07 3231 3199 QL041067 9.00am - 5.00pm (Registration from 8.30am)

## REGISTRATION TERMS AND CONDITIONS

- CPA Australia reserves the right to alter this program or presenter(s) without further notice, however the program is intended to run as advertised. CPA Australia reserves the right to cancel this activity due to insufficient numbers - registrants will be notified if this occurs and payment refunded in full.
- Registrations for CPD activities must be accompanied by payment. Registrants will be liable for payment in the event of non-attendance unless cancellation is made in accordance with the cancellation policy.
- Cancellations must be advised in writing and received by CPA Australia at least 5 working days prior to the activity. Refunds will not be granted if a registrant fails to attend an activity, or cancels within 5 working days of the event. Substitutions may be made at any time.

### Privacy Statement

CPA Australia protects the privacy and security of information provided by you. By completing this form, you agree to the use of your personal information by CPA Australia: to process your registration form; to contact you about our products and services; to disclose to third parties providing services to CPA Australia; and for internal purposes. Tick the box and return if you do not wish to receive further information from CPA Australia . For more information on our privacy policy visit [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au) or call 1300 73 73 73. CPA Australia processes payments for CPD Events using EFTPOS and online technologies. All transactions processed by CPA Australia meet industry security standards to ensure member details and payments are protected. ABN 64 008 392 452

# About Your Presenters (In alphabetical order)

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## **Chris Barlow**, *Assistant Commissioner Serious Non Compliance, Australian Taxation Office*

Chris Barlow began his career in chartered accountancy. He worked in the profession for seven years before joining the ATO in 1983. Since that time he has worked with the Commonwealth Director of Public Prosecutions, Australian Securities Commission and the National Crime Authority, before returning to the ATO in 1996.

## **Terence Chilvers MBA CPA CA CMA PMP**, *Principal, Chilverton*

Terry is a proven project manager in accounting and also in forensic and investigative accounting. He has provided professional services to business owners, corporate management, lawyers and their clients since 1988. Terry provides assistance in all phases of the litigation process from strategy sessions early in the dispute, through settlement negotiations to trial. He is experienced in business consulting, accounting and auditing publicly traded companies, and litigation services. His industry experience includes: agricultural chemicals, construction, distribution, financial institutions, high-tech, manufacturing, network marketing, non-profit organisations, professional services (architects, engineers, law firms, etc), securities and retail. Terry has provided extensive consultations to entrepreneurs and other non-public business owners regarding mergers and acquisitions, inventory control systems, credit and collections management and property lease analyses.

## **Bruce Flint**, *Managing Director, Flint Forensics*

Bruce has a Bachelor of Business Degree majoring in Accounting; he completed the Professional Year/ CA Program through the Australian Institute of Chartered Accountants and holds membership with the Institute of Chartered Accountants in Australia, a Certificate of Public Practice with the Institute of Chartered Accountants in Australia, a Private Inquiry Licence, and recently became a Certified Fraud Examiner.

## **Trevor Hall CPA**, *Barrister, Litigation and Accounting Services Pty Ltd*

A barrister and director of Litigation and Accounting Services Pty Ltd. He holds a National Certificate in Investigation (Australian Federal Police) and is a barrister acting in commercial matters in the state of NSW.

## **Neil Jensen**, *Director, AUSTRAC*

Mr Jensen was appointed Director in September 2002 for a period of four years and commenced with AUSTRAC in September 1989. He has represented AUSTRAC throughout Australia on many issues - in public forums; at combined meetings of representatives of financial and law enforcement organisations; and, before Australian parliamentary committees. Mr Jensen has been involved in multi-agency law enforcement task forces and has also worked closely, in a bi-lateral relationship, with the various Australian law enforcement and revenue agencies on serious criminal and taxation matters, providing advice on financial analysis and management support. Mr Jensen has also worked closely with industry representatives in the wider financial services and gambling sectors and their representative organisations to ensure the requirements of Australia's anti-money laundering legislation are implemented with minimal impact on their commercial activities. Mr Jensen holds a Bachelor of Arts Degree from La Trobe University in Melbourne, Australia, majoring in legal studies. He was awarded the Australian Public Service Medal in 1995 for his contribution to Australia's anti-money laundering program.

## **Sandra Lawrence**, *Principal, SZL Pty Ltd*

Sandra Lawrence recently set up her own company and works as a consultant in the areas of fraud and anti-money laundering. Sandra was a member of the Australian Federal Police for 15 years. After leaving the Police, Sandra worked as a Senior Investigator with AMP Life Limited for several years. Sandra then moved to Singapore and was jointly responsible for establishing the Fraud and Forensic Accounting practice for Ernst & Young. In 2001 Sandra returned to Australia. She now specialises in providing advice and investigation services to businesses and financial institutions.

## **Judy Lind**, *Assistant Commissioner Serious Non Compliance, Australian Taxation Office*

Judy Lind has been in the Tax Office some 21 years, with broad experience in large business and international - including transfer pricing, superannuation, the implementation and development of systems and processes that manage compliance risks for GST, tax avoidance, revenue analysis and internal audit. Judy has a Bachelor of Commerce, from the Australian National University (ANU) and Masters from the University of Canberra with a thesis on tax compliance.

## **Rod McKemmish**, *Director, Forensic Technology, KPMG Forensics*

Rod is a computer forensic expert with over 13 years experience in undertaking forensic examinations of computer systems for electronic evidence. Formerly a detective in the Victoria Police Force's Computer Crime Investigation Squad, and former Senior Sergeant of the Queensland Police Service's Forensic Computer Examination Unit. Approximately 5 years ago Rod joined KPMG's Forensic Group to establish the Forensic Technology Team. Drawing on Rod's knowledge of IT systems and fraud behaviours, he regularly assists clients by looking for fraudulent or suspicious activity through the use of data mining techniques. Utilising his knowledge and experience of data mining techniques, Rod recently co-authored the book 'Computer and Intrusion Forensics' (authored by George Mohay, Alison Anderson, Byron Collie, Olivier de Vel, and Rodney D. McKemmish, and published by Artech House (ISBN 1-58053-369-8)).

## **Michael Monaghan**, *Deputy Commissioner Serious Non Compliance, Australian Taxation Office*

In July 2003, Michael was asked to head up the new Serious Non Compliance Business Line. Serious Non Compliance provides a corporate capability to systemically and sustainably deal with clients demonstrating extremes of evasion, disengagement and strong resistance to meeting their tax obligations. Michael has qualifications in Law (with Honours) and Economics.

## **Ric Power**, *Deputy Director Money Laundering Targeting, AUSTRAC*

Ric Power is a founding member of AUSTRAC, having commenced with the agency in March 1989. He was initially responsible for the development of policies and procedures for implementation of the operational aspects of the Financial Transaction Reports Act. He worked closely with banks and other cash dealers, as well as law enforcement agencies, in the development of Australia's suspect transaction reporting regime, and was instrumental in the development of Australia's cross-border currency reporting system. He was later in charge of the organisations Analytical Services. Ric is currently the Deputy Director, Money Laundering Targeting Branch at AUSTRAC and his areas of responsibility include the analysis and dissemination of suspect transaction reports; the operation of AUSTRAC's automated database monitoring system; support and training of law enforcement personnel in use of Financial Transaction Reports information in their investigations; and AUSTRAC's participation on a number of multi-agency task forces. From September 2002 to August 2003 Ric Power worked with the United Nations Global Programme against Money Laundering as the Financial Intelligence Unit Mentor to five countries in the Eastern Caribbean Region. He provided advice and assistance relating to the establishment and development of national Financial Intelligence Units and guidance to governments in the development of national anti-money laundering strategies.

## **Paul Ryan ASA**, *National Manager Partner Liaison Support, AUSTRAC*

Paul has been with the Australian Transaction Reports and Analysis Centre (AUSTRAC), Australia's anti-money laundering and financial intelligence agency, for more than 14 years. He has prime responsibility for establishing and maintaining AUSTRAC's relationships with and support for a wide range of law enforcement, revenue, security and social justice agencies, as well as international counterpart financial intelligence units and anti-money laundering agencies. Paul holds a Bachelor of Business Degree in Accountancy/Economics and is a member of CPA Australia.