

NEW SIGNATURE TRAINING EVENT

FIGHTING

FRAUD

in the **21ST**

CENTURY



ACFE[™]

Association of Certified Fraud Examiners

Greater Toronto Area Chapter

EVENT PROGRAM

THURSDAY, APRIL 18, 2024

8:40AM to 5:30PM

EVENT AGENDA

8:40AM to 9:00AM WELCOME, INTRODUCTIONS, HOUSEKEEPING
Kyle Kanstein

9:00AM to 9:30AM FRAUD BASICS: THE TRIANGLE, INDICATORS AND RED
FLAGS AND RISK FACTORS
Melanie Russell

9:30AM to 10:15AM CYBERSECURITY, EMAILS AND FRAUD
Stephanie Corvese

10:15AM to 11:00AM FRAUD TRENDS AND STATISTICS
Jennifer Lynch

11:00AM to 11:15AM BREAK

11:15AM to 11:45AM PLANNING AN INVESTIGATION AND
INTERVIEWING BASICS
Melanie Russell

11:45AM to 12:05PM CASH-BASED FORENSIC MANDATES
Greg Silas

12:05PM to 1:05PM HIDING IN THE SHADOWS:
A CASE STUDY OF ONLINE DEFAMATION
Ryan Duquette

1:05PM to 1:30PM LUNCH

1:30PM to 2:15PM FRAUD RISK MANAGEMENT AND CONTROLS
Sandy Boucher and Karan Sachdeva

2:15PM to 2:45PM WORKPLACE MISCONDUCT INVESTIGATIONS
Jennifer Lynch

2:45PM to 3:15PM UNDERSTANDING WHISTLEBLOWER PROTECTION
Sandy Boucher

3:15PM to 3:30PM BREAK

3:30PM to 4:15PM ADVANCED FINANCIAL CRIME IN CANADA
Jennifer Fiddian-Green and Caroline Dixon

4:15PM to 5:15PM LEGAL TOOLS AND REMEDIES IN FRAUD MATTERS
Tudor Carsten

5:15PM to 5:30PM CLOSING COMMENTS AND LEARNER FEEDBACK POLL
Kyle Kanstein

ADDITIONAL INFORMATION

- Attendance will earn you 10 CPE Credits
- Presentations will be live and delivered virtually on Zoom
- Presentation slides will be provided to attendees in PDF format
- Certificates will be issued by the Chapter to attendees within three business days following the training

KEYNOTE SPEAKER



MELANIE E. RUSSELL

FCPA, FCA, CBV, CIM, CFE, CFF, ABV, FDRP-Val

Founder, Kalex Valuations Inc.

Melanie is the founder of Kalex Valuations Inc. and began professional practice in 1985 at a large international accounting firm. After moving from the audit group into the financial advisory service groups at the large international accounting firms, she developed expertise in various areas including valuation, dispute analysis and resolution, forensic accounting, succession planning and transaction support. Her clients include a variety of private and public companies of various sizes and across many industries. Melanie placed second in Canada on the CBV Institute/CICBV membership qualification examination. She founded Kalex Valuations Inc. in 1996.

Ms. Russell has been active in teaching business valuations and related topics since 1987 at various universities and professional organizations, and through the preparatory course, she prepares CBV students in Canada taking their national MQE. She has authored various publications including authoring the Business Valuation content of CPA Canada's Practice Management, Advisory, Compilations and Tax Guide ("PACT") and co-authoring "Understanding Business Valuation Reports" with Dr. Howard Johnson and "Financial Crimes in Canada: An Overview of Money Laundering and Fraud", taught professional courses and is a frequent speaker and author on topics in her area of expertise.

Melanie has qualified as an expert in the areas of business/asset valuation, quantification of damages, income determination and forensic accounting. She has testified as an expert in these areas in the Ontario Court of Justice, the Ontario Superior Court, the Federal Court of Canada, the Supreme Court of British Columbia, Investment Dealers' Association, the Law Society of Alberta, and the Discipline Committee of Chartered Professional Accountants of Ontario, as well as in alternative dispute forums.

PRESENTATION DETAILS

9:00AM to 9:30AM

FRAUD BASICS: THE TRIANGLE, INDICATORS AND RED FLAGS AND RISK FACTORS

Fraud starts somewhere. The best way to address fraud is to prevent it before it happens. In order to prevent fraud, we have to be aware of why and how it happens. But fraud is not always entirely preventable, so we need to be alert to the risks, indicators and red flags. This session will revisit the basics of fraud and give you the tools to identify areas of risk of fraud.

11:15AM to 11:45AM

PLANNING AN INVESTIGATION AND INTERVIEWING BASICS

You have identified fraud indicators and red flags. Now what? This session will help you with answering that question and setting up an investigation including live interviews with critical players.

SPEAKER PROFILES



STEPHANIE CORVESE

GCFE, ACE, M.FSc, B.Sc.

*Senior Manager, Digital Forensics and Incident Response
at Grant Thornton LLP (Canada)*

Stephanie is a Senior Manager in the Grant Thornton Forensic group and is responsible for managing the Digital Forensic and Cybersecurity Incident Response practice and the digital forensic computer lab for Grant Thornton in Canada. Stephanie started with Grant Thornton in 2017 and has been involved in performing forensic acquisitions and analysis of electronic data from a range of digital media including computers, tablets, smartphones, and removable media such as USB keys SD cards and other consumer electronic devices including cloud storage. Stephanie has investigated hundreds of cybersecurity breaches, ransomware and email compromise cases and is a sought after speaker on this topic.

PRESENTATION DETAILS

1:30PM to 2:15PM

CYBERSECURITY, EMAILS AND FRAUD

Presenting on cybersecurity, business email compromise and fraud, including:

- Current trends in cybersecurity incidents and red flags to be aware of
- A discussion of real-life cases
- How to protect yourself and your company's/client's data
- What to do if you become a victim



JENNIFER LYNCH

MBA, CPA, CMA, CFE, CFI, CBV, ABV CV

President and Founder, Lynch and Associates

Jennifer Lynch is the President and Founder of Lynch and Associates, which specializes in forensic accounting, Fraud Examination, and business valuation services. She teaches Earnings Management and Forensic Accounting course at York University's Masters of Financial Accountability program. In addition, she also teaches workshops for CPA Ontario.

She is a published author and public speaker. In March 2023, LexisNexis has published her book "Financial Crimes in Canada: An Overview of Money Laundering and Fraud".

PRESENTATION DETAILS

10:15AM to 11:00AM

FRAUD TRENDS AND STATISTICS

Financial crimes and fraud have been on the rise in recent years due to the rapid advancement and growth in technology and globalization. According to the ACFE 2024 Report to the Nations, occupational fraud costs businesses approximately \$3.1 billion globally. Organizations lose approximately 5% of revenue per year due to fraud. What are the future trends of fraud?

Current data reveals a staggering increase in fraudulent activities, shifting towards more sophisticated techniques, and leveraging advancements in technology such as AI and Blockchain.

In this session, Jennifer will discuss the recent statistics of fraud and future trends.

2:15PM to 2:45PM

WORKPLACE MISCONDUCT INVESTIGATIONS

Workplace misconduct can range from minor issues such as employee behaviour to outright abuse of employee powers such as receiving bribes and kickbacks, collusion among employees, theft, and asset misappropriation. This can result in negative consequences for the organization and if not handled properly could also lead to legal consequences. As forensic accountants, fraud examiners, and investigators, we have to be able to assist and thoroughly investigate all situations related to workplace misconduct in a discrete, fair and timely manner and in line with the regulations of the respective province.

SPEAKER PROFILES



GREG SILAS

MBA, CPA, CA, CFF, CFI FORENSIC MANDATE HISTORY

*Managing Director, Dover Forensic Accounting Inc.
Managing Director, Boardseat Inc., CFO Consulting*

Greg currently holds Managing Director positions with Dover Forensic Accounting Inc. and Boardseat Inc. His functional and industry experiences in Canada, US, Taiwan, China, UAE and Afghanistan enable him to approach problems through a different lens. He has completed over 50 mandates covering (A) Litigation Support (Family Law, Tax Law, Corporate / Contract Law) and (B) Insurance Claims. Some specific assignments include:

- Business Interruption
- Asset and Income Tracing
- Breach of Contract
- Personal Injury
- Shareholder Dispute
- Product Liability
- Quantum of Lost Profits
- Economic Damages
- Tax Investigation
- Fraud

PRESENTATION DETAILS

11:45AM to 12:05PM

CASH-BASED FORENSIC MANDATES

As 'tap' technology, Google, and Apple Pay become more prevalent, cash revenues are decreasing. However, specific sectors like construction, landscaping, and small businesses such as convenience stores, salons, personal trainers, and food trucks have seen minimal decline in cash receipts. Identifying missing revenues is crucial, especially in matrimonial litigation, for determining income for support and child support purposes.



RYAN DUQUETTE

CFE, CFCE, PI

Partner, National Lead of Digital Forensics, MNP

Ryan is MNP's National Leader of Digital Forensics, with the firm's Forensics and Litigation Support Service Group in Toronto. With more than two decades of digital forensics, investigations and cybersecurity experience, Ryan provides clients with litigation support, as well as helps with cyber incident responses, fraud matters and technology risks.

As a former police officer focusing on cybercrime and fraud matters, Ryan works closely with his clients to investigate workplace incidents and civil litigation concerns, including intellectual property theft, human resources investigations, and data breaches.

Ryan is highly experienced in digital forensic analysis, digital investigations, and cyber security. He is specialized in criminal and civil investigations and deemed an Expert Witness in the Ontario Superior Court of Justice and the Ontario Court of Justice for the identification, preservation, collection, analysis and presentation of electronic evidence.

Ryan is frequently sought as a subject matter specialist, speaker and instructor within various policing agencies, local universities and colleges and industry conferences.

PRESENTATION DETAILS

12:05PM to 1:05PM

HIDING IN THE SHADOWS: A CASE STUDY OF ONLINE DEFAMATION

This presentation will illustrate a case study of one of the largest online defamation cases in North America, how investigators used OSINT, data analytics, digital forensics and more to find the perpetrator, how the ACFE played a huge role, and what fraud investigators should do to protect themselves from being defamed.

SPEAKER PROFILES



SANDY BOUCHER

BSC, CFE

Principal, Forensics Advisory at Grant Thornton LLP (Canada)

Sandy is a seasoned investigator with over 40 years of experience in both the public and private sectors. After starting his career with the Royal Hong Kong Police, where he worked for 12 ½ years and specialized in Asian organized crime, narcotics and criminal investigations.

During his time with the force, Sandy received both Commissioners and Commanding Officer's commendations, as well as commendations from eight overseas police forces including the RCMP he came to Canada in 1995 and has worked in the forensic group of Grant Thornton LLP since 2009. Sandy's practice includes conducting large complex investigations and helping companies to prevent and detect corruption and fraud. As part of his practice, Sandy manages the Grant Thornton CARE (Confidential Anonymous Reporting for Employees) whistleblowing program and is a regular speaker on issues relating to whistleblowers and whistleblower systems. He is also the strategic leader of our cybersecurity digital forensic incident response practice.



KARAN SACHDEVA

CA (Ind.), CPA (Aus.), CFE

Experienced Manager, Grant Thornton LLP (Canada)

Karan is a qualified CPA from India and Australia and a Certified Fraud Examiner specializing in providing forensic accounting services to a diverse client base. Karan has experience working in numerous industries including public sector, e-commerce, law enforcement, manufacturing and not-for-profit. Karan has 11 years' experience working in the public and private sector and 7 cumulative years specializing in forensic accounting, investigation, and dispute advisory.

PRESENTATION DETAILS

9:30AM to 10:15AM

SPEAKERS:

Sandy Boucher and
Karan Sachdeva

FRAUD RISK MANAGEMENT AND CONTROLS

Presenting progress and developments in fraud risk management and controls, including:

- An overview of the ACFE/Grant Thornton Anti-Fraud Playbook
- The best defense is a good offense
- Fraud risk governance and assessment
- Fraud control activities
- Fraud investigations and corrective action
- Fraud risk management monitoring activities

2:45PM to 3:15PM

SPEAKER:

Sandy Boucher

UNDERSTANDING WHISTLEBLOWER PROTECTION

Discussing whistleblower protection and covering topics such as:

- Who are whistleblowers?
- Laws and trends in whistleblower protection – Canada and globally
- Improving whistleblower protection
- Identifying and managing whistleblower retaliation
- Key components of a successful whistleblower hotline
- Creating a speak up culture

SPEAKER PROFILES



JENNIFER FIDDIAN-GREEN

CA, CPA, IFA, CMA, CAMS, CFI, CFE

Partner, Grant Thornton LLP (Canada)

Jennifer is a partner with Grant Thornton LLP's Advisory Services, practicing in the area of Forensic Accounting, AML, Investigations and Litigation. Jennifer is a specialist in investigation and forensic accounting (IFA) and an anti-money laundering (AML) specialist. Jennifer has investigated, reported and managed numerous fraud investigations and financial disputes, involving both civil and criminal allegations. Jennifer provides litigation support services for financial dispute matters and experience working to lead the expert testifier support team as well as lead expert in a number of large-scale dispute engagements; Jennifer has been jointly retained numerous times as an accounting expert. Jennifer has led the development of our AML compliance program review services, regularly works with regulated entities to address and manage higher money laundering and terrorist financing risk areas and provides recommendations for practical and defensible compliance strategies.

Jennifer has over 20 years of AML/ATF focused experience in Canada, and now more globally and works with entities that have multi-jurisdictional requirements, including Canada, US, UK and Australia.



CAROLINE DIXON

CPA, CA, IFA, CFF, CAMS

Partner, Forensic Services at Grant Thornton LLP (Canada)

Caroline Dixon is a Partner at Grant Thornton LLP who has specialized in forensic accounting, fraud investigations and litigation support services for almost 20 years. Caroline is passionate about creating fraud awareness, helping people mitigate risk and protect themselves from fraud. She is a Chartered Accountant (CPA, CA), Investigative and Forensic Accountant (IFA), Certified Anti-Money Laundering Specialist (CAMS), and is Certified in Financial Forensics (CFF). Caroline has experience working in numerous industries and regularly provides training to police, Crown Attorneys, senior management and other employees on fraud awareness and prevention. Caroline has also qualified numerous times as an expert witness in forensic accounting in various courts of law.

PRESENTATION DETAILS

3:30PM to 4:15PM

SPEAKERS:

Jennifer Fiddian-Green,
Caroline Dixon

ADVANCED FINANCIAL CRIME IN CANADA

Presenting an advance discussion of financial crime in Canada on:

- Trends in financial crime in Canada
- Money laundering
- “Safe zone” for transnational crime
- Ties to international criminal underworld
- Criminal “hotbed”
- Human trafficking
- The role and protection of whistleblowers
- Evolving/maturing anti-money laundering programs
- Regulatory compliance
- Detection and reporting of illicit money

Working together in the fight against financial crime to make a difference!

SPEAKER PROFILE



TUDOR CARSTEN

Partner, DLA Piper

Tudor is a partner in DLA Piper's Litigation, Arbitration and Investigations group. He has a diverse advocacy practice, successfully representing clients on a range of commercial litigation matters including breach of contract cases and shareholder disputes. He also represents clients in both domestic and international arbitrations.

Tudor regularly provides advice on the conduct of internal investigations and has represented numerous clients on matters related to fraud and asset recovery, including in the financial, communication, health, real estate and transportation sectors.

Tudor represents clients responding to investigations by regulatory agencies, including the Ontario Securities Commission and the Competition Bureau, as well as defending clients charged with regulatory and quasi-criminal offences. He also provides advice on matters related to corruption, money laundering and economic sanctions.

Tudor was a guest lecturer at Osgoode Hall Law School in 2011, 2012 and 2013 on the topic of shareholder remedies.

PRESENTATION DETAILS

4:15PM to 5:15PM

LEGAL TOOLS AND REMEDIES IN FRAUD MATTERS

What legal remedies are available to victims of fraud? Join us for this presentation on the legal options that will inform the response to a discovered fraud. From freezing orders to other interlocutory relief, to involving the police and considering the appropriate scope of a civil claim, we will provide a practical guide to navigating the complexities of fraud litigation.

UPCOMING EVENTS

Join us online in 2024 for more exciting events and network with us in-person this June! **Visit acfe-gta.com/events for more information and to register!**

**WEDNESDAY
JUNE 5** RACISM, MULTICULTURALISM AND WOKE IN THE CONTEXT OF INVESTIGATIONS
Joel Shapiro, Ph.D
12:00PM - 1:00PM • Virtual on Zoom • 1 Ethics CPE Credits

**THURSDAY
JUNE 13** IN-PERSON NETWORKING RECEPTION AND CHAPTER AGM
Amsterdam Barrel House
5:00PM - 8:00PM • Complimentary food and drink for all attendees

**TUESDAY
SEPTEMBER 17** INVESTIGATIVE INTERVIEWING TECHNIQUES
Bruce Pitt-Payne, LSM, CPII, LPI (BC)
9:00AM - 4:15PM • Virtual on Zoom • 7 CPE Credits

**WEDNESDAY
NOVEMBER 27** PROFESSIONAL ETHICS FOR CAREER AND LIFE
Joel Shapiro, Ph.D
12:15PM - 4:15PM • Virtual on Zoom • 4 Ethics CPE Credits

SAVE THE DATE

JOIN US FOR FIGHTING FRAUD
IN THE 21ST CENTURY 2025

Thursday, April 17, 2025

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