

2023 Fraud Virtual Conference

February 23, 2023 | 10:00 a.m.–4:30 p.m. ET | 6.6 CPEs

7:00 – 8:30 AM PST | 9:00 – 10:30 AM CST | 10:00 – 11:30 AM EST

Opening Keynote: The Honest Truth About Fraud–A Former FBI Agent Tells All

Vic Hartman, CPA

Founder

The Harman Firm, LLC

This presentation will explain the motivations of why people commit fraud. Next, the fraud threat picture will be described. The concepts of Why (people commit fraud) and What (frauds will they commit) will then be juxtaposed on the Fraud Life Cycle: Prevention, Detection, Investigation, and Litigation. Using real-life case examples, internal auditors will gain actionable steps they can utilize to improve hard controls (policies and procedures) and soft controls (culture) to create a more fraud-resistant organization.

In this session, participants will:

- Explore the motivation of fraudsters and understand the fraud threat picture.
- Gain insights into the Fraud Life Cycle: Prevention, Detection, Investigation, and Litigation.
- Investigate ideas for enhancing an organization's hard and soft controls.

Vic Hartman is an attorney, CPA, and retired FBI agent. As part of FBI management, he played leadership roles in both the Enron and WorldCom investigations. He is the founder of The Hartman Firm, LLC in Atlanta, Georgia, which specializes in internal investigations, forensic accounting, and fraud mitigating consulting. Hartman is also an Adjunct Professor at Georgia State University, where he teaches a masters-level forensic accounting course. He is the author of the book, *The Honest Truth About Fraud*.

CPE Credit: 1.8

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8:40 – 9:40 AM PST | 10:40 – 11:40 AM CST | 11:40 AM – 12:40 PM EST

CS 1: Fifty Shades of Procurement: Procurement Fraud Cases and Analysis

Anna Kon, CIA, CFE, CRMA
Head of Internal Audit Department
Enefit Green

All may appear smooth, but even a public tender can ripple with irregularities beneath the surface of a winning bid. Management, internal auditors, compliance specialists, etc. may believe that if a vendor was found via a public tender, it means the organization received the best possible offer for goods or services, so they continue to tick the boxes and erroneously acknowledge that “all our partners are found via a fair competition; therefore, no fraud can exist.” But procurement fraud can take many shades, and as a result, organizations risk purchasing goods or services that are below the desired quality or overpriced or manufactured by forced labor. Other risks include less competition and employees receiving kick-backs or illegal gratuity from vendors.

In this session, participants will:

- Identify different varieties of procurement fraud.
- Examine real-life cases and examples.
- Learn ways to mine for red flags of procurement fraud.
- Understand how to analyze red flags of procurement fraud.

CPE Credit: 1.2

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9:50 – 10:50 AM PST | 11:50 AM – 12:50 PM CST | 12:50 – 1:50 PM EST

CS 2: Session Information Being Finalized

CPE Credit: 1.2

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11:20 AM – 12:20 PM PST | 1:20 – 2:20 PM CST | 2:20 – 3:20 PM EST

CS 3: Fraud Detection and Investigation with Data Analytics in a Multinational Organization

Alexey Kim, MSc, FCCA, CIA, CFE
Manager, Head of Forensic Services
ArcelorMittal

David Pedregosa
Global Assurance, Head of Forensic
ArcelorMittal

Session Information Being Finalized

CPE Credit: 1.2

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12:30 – 1:30 PM PST | 2:30 – 3:30 PM CST | 3:30 – 4:30 PM EST

CS 4: Managing Fraud Risk in the Convergence of Data Science, RPA, and AI

Eric Wilson

**Director-Internal Audit & Chief Audit Executive
Gulfport Energy Corporation**

In the *Terminator* movie series, the convergence of data science, robotic process automation (RPA), and artificial intelligence (AI) ultimately had disastrous consequences for society. While these movies are works of fiction, the reality is that many organizations are actively attempting to merge these technologies to accelerate decision making, automate business processes, and find new ways to approach old business problems. The question is, are we managing the risks of this convergence, especially those related to fraud, appropriately?

In this session, participants will:

- Learn what data science, RPA, and AI are and study real-world examples of where the poorly controlled merger of these technologies had significant negative impacts on financial markets.
- Understand the design components of processes that utilize some or all of these technologies and where fraud risks are likely to be highest.
- Review the implementation of an automated system that combines data science, RPA and AI, with an emphasis on identifying areas of fraud risk and other undesirable activities.
- Gain insights into identifying, developing, and implementing controls necessary to mitigate fraud and operational risks within each technology and within a system that combines two or more of the technologies.

CPE Credit: 1.2