Fraud-2019

“Ain’t nothing like the real thing, baby…”

Friday, February 15, 2019 – Melville Marriott
8:30 am – 5:00 pm
(8 CPE/CPD Credits)

“Every job is a self-portrait of the person who does it. Autograph your work with excellence.”

-Author Unknown

Although it flew by, 2018 turned out to be an exceptional year for many of us. We look forward to a successful and healthy 2019 and our 2019 Annual Fraud Conference promises to have something for everyone…

Our keynote presenter is the Honorable Nassau County Comptroller, Jack Schnirman. His sweeping victory into the office of the Comptroller of one of the largest municipalities in our country is a story for the history books. Comptroller Schnirman will provide an upfront look at what his office has undertaken including an assessment of his team, their objectives and strategic plan to continue to enhance and improve the functionality of the great county of Nassau. He will provide insight as to the specific challenges he is facing, accomplishments to date and his overall philosophy on the job at hand.

Our day continues with a presentation as to the 2018 ACFE Report to the Nation on Fraud. We will review the most recent fraud survey and look more closely at Fraud in Your Backyard as we provide an update as to fraud on Long Island.
Our next presenter, Yael Fuchs, Esq., is a prosecutor with the Charities Bureau and works closely with issues of fraud against charities and not-for-profit organizations. She will be highlighting for us the efforts her organization has made to crackdown on charity fraud and abuse within New York State and highlight the prevalence of this activity within the United States. This promises to be an intense and interesting discussion as to breaches of fiduciary duty, embezzlement and fraudulent solicitation. This is a session you will not want to miss!

Finally, we will spend the afternoon with Nathan Mueller, (formerly a CPA) from Duluth, Minnesota. Yes, Duluth! And fraud does occur there as fraud has no boundaries and can happen anywhere. His crime of embezzlement was big and went on for nearly four years. Below, is a snippet from one of his recent presentations...

**Nathan Mueller**

“I went into prison thinking my life was over, but it turned out to be a lifesaving and a life-changing experience,” said convicted fraudster Nathan Mueller. During his incarceration, he proclaimed that he became “the person I always wanted to be.” Unfortunately, Mueller and his family had to travel a rocky and costly path so he could become a changed man.

Nathan was released in September from the Federal Prison Camp in Duluth, Minnesota after serving five and a half years for embezzling $8.5 million from ING, the insurance firm, from 2004 through 2007.

Nathan will spend the afternoon with us highlighting his crime, presenting the “who, what, where, when and why” it happened including the quantitative and qualitative aspects of his exploits complete with details and lessons learned from being a convicted white-collar criminal.

Please join us for what will be another action-packed day of fraud presentations that will educate and amaze us all. This promises to truly be an outstanding day and we look forward to seeing you all at the conference.
About Our Speakers

Keynote Speaker:

Jack Schnirman is the current Nassau County Comptroller having been elected to office in November 2017. Jack is a native Long Islander. He has a proven record of turning around broken and corrupt government finances to improve services and save taxpayers money. After earning a Master’s Degree in Public Policy from the Harvard University John F. Kennedy School of Government, John return home to clean up local government.

As Brookhaven Chief Deputy Town Supervisor, Jack took on the culture of corruption that earned the town the nickname “Crookhaven.” Jack helped stop the abuse of taxpayer dollars on no-bid contracts, patronage, and scandals. He stopped past pay-to-play schemes between Town Hall and vendors, including ending the annual theft of $70,000 in lawnmowers. He helped improve town services while saving taxpayers millions by implementing ServiceStat, a management initiative that helps hold town departments accountable. And he made government work better for the community by launching a 3-1-1-style constituent response system.

As Long Beach City Manager from 2011 to 2017, Jack helped put the City on the road to recovery from the brink of bankruptcy, inheriting a $14 million deficit and near junk bond status after five downgrades. On Jack’s watch, Long Beach’s bond rating was upgraded twice and received nine consecutive credit positive reviews. Jack helped implement smart reforms—overhauling the city’s purchasing process to ensure all expenses are justified, stopping family members from supervising each other, instituting a new performance management program and creating a 3-1-1-style smartphone application for residents. Jack did all this in the wake of one of the greatest disasters to ever hit Long Beach, Superstorm Sandy. While reconstruction efforts lagged throughout Long Island because of incompetence and corruption, Long Beach rebuilt stronger, smarter and safer. Long Beach’s iconic Boardwalk was destroyed by Sandy, but under Jack’s leadership, the Boardwalk was rebuilt on-time and under budget.

Jack lives in Long Beach with his wife and children. He is a member of the Government Finance Officers Association (GFOA), New York State Association of Counties (NYSAC), Energeia Partnership, New Deal Leaders and Truman National Security Project’s Partnership Program.

Jack is on the advisory board of the Hofstra University Peter S. Kalikow School of Government, Public Policy and International Affairs, and he has served as a career advisor to the NYU Wagner School of Public Service’s Fellowship for Emerging Leaders in Public Service and as co-chair of the Curriculum Committee for the New Leaders Council. He is a former member of the New York Conference of Mayors, Mayors Against Illegal Guns and Regional Economic Development Council’s infrastructure working group. Jack has also previously served on the board of the Long Island Chapter of the New York League of Conservation Voters.

Presenters:

Yael Fuchs, Esq. is the Co-Section Chief of the Enforcement Section of the Charities Bureau of the Office of the New York State Attorney General. Yael oversees the efforts of the Enforcement Section to investigate and litigate violations of New York laws governing not-for-profits and their agents, including breaches of fiduciary duty and fraudulent solicitation, and to work with the not-for-profit sector to improve compliance and governance. Yael also serves as Vice-President of the Board of the National Association of State Charities Officials (NASCO) and as an adjunct professor at Cardozo Law School.
Prior to joining the OAG, Yael was a litigation attorney at a major New York-based firm, where she focused on internal and regulatory investigations, transnational litigation and pro bono asylum matters. She served as a foreign law clerk at the Supreme Court of Israel, where she provided comparative law advice to Justice Asher Grunis. Yael earned her J.D. from Columbia Law School, where she was a James Kent Scholar and an editor of the *Columbia Human Rights Law Review*.

**Nathan Mueller, CPA**, holds a B.A. in Accounting from Gustavus Adolphus College and was a licensed CPA from 2002 to 2010. He has more than 13 years of public accounting experience and 10 years of corporate accounting experience with a focus on financial reporting, cash processing and accounting controls.

After the reinsurance company Nathan worked for was purchased by ING for $6 billion, he played a key role in transitioning its operations onto ING’s enterprise resource planning system. Enabled by lax controls and unchecked authority to distribute funds, Nathan began embezzling money to pay off personal debt. What started as a $1,100 check to a credit card, spiraled into an $8.5 million fraud over the next four years. It was only a co-worker’s suspicions that brought the fraud to an end. After being caught, Nathan pleaded guilty and was sentenced to 97 months in federal prison. He was released in September of 2014.

While serving his sentence, Nathan delivered over 60 speeches to a broad spectrum of groups and organizations including college classes, businesses, business organizations and non-profits. He has become a sought-after speaker for Compliance and Ethics presentations for diverse and notable organizations across the United States. Some of his most Noteworthy presentations to date include the keynote speech at the ACFE Global Fraud Conference 2015 in Baltimore with upwards of 3,000 attendees. Nathan has conducted fraud awareness presentations for Best Buy, General Mills and Nationwide Insurance to name a few. He also speaks frequently for many organizations including the IIA, ACFE, HFMA, ISACA and State CPA societies.

Speaking and training are not the only avenues Nathan has pursued to bring fraud and ethics awareness to all industries, he has also co-authored "Lessons from an $8 Million Fraud" in the Journal of Accountancy which won the prestigious Lawler Award as the article of the year for 2015.

**Ernest Patrick Smith, CPA/ABV/CFF, CVA, CFE, Moderator** is a Senior Partner with Nawrocki Smith LLP and leads the Special Services Practice which includes providing Internal Audit, Internal Control Review and Evaluation, Forensic Accounting/Business Valuation and Risk Management Services to for-profit, not-for-profit, governmental, banks/credit unions, insurance companies and other related entities. Ernie has extensive experience as a Financial Investigator regarding integrity, internal control and evaluation, business valuation challenges, fraud and other related situations. He has led numerous training services for his clients and professional staff on various topics relating to internal audit, internal control review and evaluation, business valuation, fraud and forensic investigations and practice standards. He is a member of several committees within the New York State Society of CPA’s including the Business Valuation Committee, Public Schools Committee and the Professional Ethics Committee. Ernie has provided assistance to counsel, through deposition testimony and trial testimony, in all aspects of litigation-related matters including mediation, arbitration and litigation. He has been recognized as an expert witness in accounting, business valuation and fraud related matters in both Federal and State Courts.
Friday, November 9, 2018
Full-Day Program

Check-in and breakfast begin at 8:00 a.m. Program begins at 8:30 a.m.
Lunch will be served at approximately 12 p.m.
Dress is business casual.

How to Register:
Please use the following online registration link: http://www.cvent.com/d/v6q7hl/4W

If you are having trouble with the link, notify Carolyn Leahy at Carolyn.Leahy@nationalgrid.com.
Cancellations must be made at least 24 hours prior to the event by contacting Lauren Agunzo at LIIA@nsllpcpa.com or by phone @ (631)756-9500.

For Making Payments Offline:
You should register online (see above). In the payment section, select “check” or "other." If not registering online, please contact us at LIIA@nsllpcpa.com or call Lauren Agunzo at 631.756.9500 x 229 at least 24 hours before to reserve your seat. Then complete and enclose this registration form, along with your check made payable to the IIA Long Island Chapter, and mail to: Institute of Internal Auditors LI, P.O. Box 442, Smithtown, New York 11787 or bring it the day of the seminar.

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Directions to the Melville Marriott:

From New York City  Take the Long Island Expressway (Route 495) to Exit 49 South. Take the ramp (right) onto the South Service Road. Turn left (North) onto Old Walt Whitman Road (Walt Whitman Road).

From Eastern LI  Take the Long Island Expressway (Route 495) to Exit 49 North. Take the ramp (right) onto the North Service Road. Turn right (North) onto Old Walt Whitman Road (Walt Whitman Road).

In case of weather emergency, the Melville Marriott phone number is (631) 423-1600.