15th *Fraud Conference*
Tuesday, June 13, 2017
http://raw.rutgers.edu/15fraud.html

The New Jersey Chapter of Association of Certified Fraud Examiners (ACFE) and the Northern New Jersey Chapter of the Association of Government Accountants (NNJ AGA) are co-sponsoring a Fraud Conference with the Rutgers Business School. This event offers a unique forum to discuss emerging issues in the area of Fraud with experts and an outstanding opportunity to earn reasonable CPE credits in today's economic times. The event will be held on June 13, 2017 at the Rutgers Business School located at One Washington Park, Bove Auditorium, New Jersey, 07102, from 8:00 am to 4:30 pm. Parking is available at numerous lots at the individual's expense.

Conference attendees will receive an estimated eight (8) CPE credits in Auditing. Attendees must sign in and sign out. Late arrivals and early departures may result in a reduced credit award.
NASBA Sponsor Identification #116231

The cost for the event is as follows:
$150 for ACFE /ISACA/AGA members with a minimum of 48 hours advanced reservation.
$175 for ACFE/ISACA/AGA members with no prior reservation.
$175 for non-ACFE/ISACA/AGA members with a minimum of 48 hours advanced reservation.
$200 for non-ACFE/ISACA/AGA members with no prior reservation.

All checks will be collected at the door and should be made payable to "Rutgers-The State University". No credit cards will be accepted. To make a reservation, email the attached registration form to Professor Karl Dahlberg, Rutgers Business School, Department of Accounting & Information Systems at Dahlberg@andromeda.rutgers.edu.

Intended Audience: CPAs, Fraud Examiners, and professionals with an interest in ethics, fraud and computer systems

Program Description: Professionally-qualified speakers will present various fraud topics of current interest.

Learning Objectives: To provide updated information in the following areas:
- Introduction to Money Laundering
- Federal Money Laundering St Statutes
- Federal Money Laundering Criminal and Civil Investigative Techniques
- Federal Money laundering Criminal and Civil Forfeiture Defense
- Federal Money Laundering Criminal and Civil Defense Investigations
- Money Laundering Risks in Securities

Delivery Method: Group live
Program Level: Update
Prerequisites: None
Advance Preparation: None
Refund Policy: 100% refund if cancelled at least 48 hours prior to the event
Complaint Resolution: Complaints will be resolved by the Rutgers Accounting Research Center 973.353.5172

Rutgers Business School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through this website: www.NASBAregistry.org.

Scheduled Speakers and Topics

Introduction to Money Laundering
Robert J. Olejar, Esq., CPA, CFE

Robert J. Olejar is a trial lawyer and forensic accountant specializing in criminal defense and commercial litigation. Mr. Olejar was lead defense counsel in one of the currency structuring trials and appeals leading to the grant of *certiorari* and landmark decision by the U.S. Supreme Court in *Ratzlaf v. United States*, 510 *U.S.* 135 (1994). A licensed Certified Public Accountant and Certified Fraud Examiner, he has been appointed as Receiver and Court's Forensic Accountant by the Chancery Division of the New Jersey Superior Court. He was Called to the Bar of England and Wales as a Barrister by the Honourable Society of the Middle Temple on Thanksgiving Night 2014. A former U.S. Marine, he is a student of is a student of the Japanese language and holds a Fifth Degree Black Belt in the Japanese martial art of Ninjutsu.

Robert J. Olejar will discuss the following:
- Brief history of secret money from Knights Templar to WWII
- Bank Secrecy Act & Operation Greenback
- Watergate and first use of the term, "money laundering"
- Differences between "structuring" and "money laundering"

Federal Money Laundering Statutes

Anthony Moscato, Assistant United States Attorney, Assistant United States Attorney

Anthony Moscato is the Chief of the National Security Unit, U. S. Attorney's Office, District of New Jersey. He oversees the investigations and prosecutions of international and domestic terrorism matters, export and embargo violations, economic espionage and related offenses, and immigration fraud. He started with the Office in December 2002. Before joining the Office, between 1998 and 2002, Mr. Moscato served on Active duty as a Judge Advocate with the U. S. Army, where he was assigned to the 10th Mountain Division and the Pentagon/Military Commissions. He is a member of the New Jersey Army National Guard and is the State's Staff Judge Advocate. He is a graduate of Trenton State College and the University of Dayton School of Law.

Mr. Moscato will discuss

Federal money laundering statutes
- How case comes to office
- First steps
- Elements of offense(s)
- Burden of proof
- Discovery
- Getting investigator involved
- What AUSA expects from agent(s)
- Issuing subpoenas, and obtaining warrants, and other legal process
- Prosecution and pre-trial motions
- Tips on testifying in court
- Tips on testifying in court

Federal Forfeitures

- Right to forfeiture
- Right to forfeiture
- Choice between criminal prosecution and civil forfeiture
- Industries most vulnerable to money laundering

Federal Money Laundering Criminal and Civil Investigative Techniques

Lawrence Clifton, Jr., Special Agent, IRS

Lawrence Clifton Jr. is a Special Agent with the Internal Revenue Service – Criminal Investigation (IRS-CI).

Mr. Clifton began his career with IRS-CI in 2005. Mr. Clifton investigates violations of the Internal Revenue laws as well other financial investigations, including money laundering and Bank Secrecy Act (BSA) violations. Mr. Clifton was assigned to the Organized Crime Drug Enforcement Task Force (OCDETF) in New Jersey from 2009 through 2012. Mr. Clifton was a Task Force Officer assigned to the Department of Homeland Security – Homeland Security Investigations (DHS-HSI) Financial Group II from 2009 to 2010. Mr. Clifton was a Task Force Officer assigned to the Drug Enforcement Administration (DEA) from 2010 through 2012 and was assigned to the Tactical Diversion Task Force. Special Agent Clifton was assigned to the following OCDETF investigations resulting in successful financial prosecutions (Narcotics Money Laundering/Criminal Structuring/Tax Violations) in the Judicial District of New Jersey and/or the perfection of asset seizures: Operation OxyMorons; Operation Blue Skies; Operation River Blues; Operation Blue Crush; and Operation Seeded Connection. Prior to joining IRS-CI, Mr. Clifton was a State Investigator with the New Jersey Department of Law and Public Safety – Division of Gaming Enforcement and was assigned to a casino financial investigations squad. Special Agent Clifton holds a Bachelor of Arts in Social Sciences from Thomas Edison State College and a Master's of Public Administration from Seton Hall University.

Mr. Clifton will discuss:

- Federal money laundering criminal and civil investigative techniques
- Federal money laundering criminal and civil investigative techniques
- How Agents build the case for the Assistant United States Attorney
- Case Agent role defined and explained
- Evidence: gathering from third parties (banks, brokers, state and federal tax authorities, etc.)
- Evidence: collating and summarizing for use in court

Federal Money Laundering Criminal and Civil Forfeiture Defenses

Carlos F. Ortiz, Partner, Blank Rome

Carlos F. Ortiz is a partner at Blank Rome and is a Co-Chair of the firm's Investigations and White Collar Defense team. Before entering private practice Mr. Ortiz had a distinguished 15 year prosecutorial career at the Department of Justice Tax Division and at the United States Attorney's Office for the District of New Jersey where he served as Deputy and Acting Chief of the Criminal Division. Mr. Ortiz is a seasoned trial lawyer and has conducted numerous domestic and international internal investigations on behalf of companies. He has extensive experience representing corporations and individuals before enforcement and regulatory agencies in connection with matters relating to the Foreign Corrupt Practices Act ("FCPA"), allegations of fraud against government agencies and financial institutions, securities and healthcare fraud, as well as high-risk tax controversies. His practice includes advising corporations, their boards of directors and their committees, in connection with corporate governance and compliance matters. Mr. Ortiz was honored at the White House for his work in leading as a prosecutor a global financial investigation resulting in the breakup of a massive international network of internet-based commercial money laundering and child pornography rings.

Mayling C. Blanco, Partner, Blank Rome

Mayling C. Blanco is a partner at Blank Rome and is a member of the firm's Investigations and White Collar Defense team. She represents corporations and individuals in white collar defense, government investigations, and commercial litigation matters, notably concentrating her practice on the Foreign Corrupt Practices Act ("FCPA") and corporate fraud, as well as matters implicating criminal tax exposure. Ms. Blanco has conducted numerous domestic and international investigations for clients with ventures in Latin America, Asia, and Europe, and has represented her clients before the U.S. Department of Justice's Criminal, Civil, and Tax Divisions. She regularly advises clients with respect to the development of anti-bribery plans and policies, audit findings, investigating potential violations, and anti-bribery inquiries arising from everyday business dealings. Ms. Blanco has significant experience before various Federal District Courts, U.S. Tax Court, the Superior Court of New Jersey, the New Jersey Appellate Division, and the New Jersey Supreme Court. Prior to joining Blank Rome, Ms. Blanco served under the Honorable Mathias E. Rodriguez of the New Jersey Superior Court.

Federal Money Laundering Criminal and Civil Defense Investigations

David Gannaway, MBA, CFE, CAMS, EA, Principal, Litigation Support Group, PKF O'Connor Davies, LLP, PKF O'Connor Davies, LLP

David Gannaway is a Principal of the firm's Litigation Support Group. With more than 25 years' experience, he has served as both an IRS Special Agent, handling criminal investigations, and a private sector consultant, unraveling complex domestic and international white-collar financial fraud schemes across numerous business sectors, including healthcare, non-profit and financial services, among others. Applying high-level technical expertise, he is recognized for preparing meticulous damage calculations and successfully refuting the computations presented by opposing witnesses.

With a widely-respected record of producing impressive and favorable results in criminal and civil trials at both the state and federal levels, Mr. Gannaway is an exceptional client advocate in tax controversies, white-collar criminal investigations, offshore IRS disclosure issues, shareholder disputes and settlement negotiations.

Mr. Gannaway is a frequent speaker at industry conferences and a thought leader in the areas of preventing and detecting fraud, money laundering, civil and criminal income taxes, regulatory compliance, the Foreign Corrupt Practices (FCPA) and Bank Secrecy Acts.

Mr. Gannaway will discuss:

- How the Forensic Accountant builds the case for Defense Counsel, including challenging Government evidence
- Evidence: gathering from third parties (banks, brokers, state and federal tax authorities, etc.)
- Evidence: collating & summarizing for use in court
- Tips on testifying in court

Money Laundering Risks in Securities
Alexander Russell, Manager, Charlotte Office, Protiviti

Program Developer

Karl Dahlberg has retired from Rutgers and from the Department of Defense. He has been involved in numerous contract fraud investigations, the most significant recovered $69 million. He has instructed online and on-site accounting information system courses at graduate and undergraduate level. While in the Department of Defense, he was responsible for all Information Technology Audits at the Northern New Jersey Branch Office of the Defense Contract Audit Agency (DCAA), Picatinny, New Jersey. In that capacity, he supervised the performance of all information system reviews of Defense Contractors in Northern New Jersey. Responsibilities included Enterprise Resource Planning, Automated Labor Entry and information system control reviews and Year 2000 Compliance reviews. He served in the Marine Corps as a Rifle Platoon Leader in Vietnam where he received a Purple Heart for combat wounds. He is a Past President of the New Jersey Chapter Information Systems Audit and Control Association; Past

President, Northern New Jersey Chapter, Association of Government Accountants; Past President, New Jersey Chapter, Association of Certified Fraud Examiners; American Institute of Certified Public Accountants CPA Exam Grader; and Past Commander, American Veterans, Department of New Jersey. He has been awarded the Association of Government Accounts Educator Award for 2016.

Program Reviewer

Professor Miklos A. Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing and Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which is working on projects for such leading companies as Siemens, KPMG, Proctor & Gamble, D&B, AICPA, CA Technologies, Workovia, Morgan Stanley, and Brazil's Itau-Unibanco. Vasrhelyi, who received his Ph. D. in Management Information Systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph. D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting (JETA). He has been named the Outstanding Accounting Educator by the AAA in 2013. The professor also has taught executive programs on AIS, audit automation, continuous audit, and electronic commerce to many large international organizations.