Tuesday	February 22	10:00 – 11:30 AM EST

Opening Keynote: Catch Me If You Can: Today's Pink Collar Criminal

Kelly Paxton, CFE, PI
Pink Collar Crime Expert, Author, Podcast Host

According to the FBI, male embezzlers have increased only 4% since 1990 while "pink collar" criminals have increased more than 40% during that time period. Women steal differently than men, and interviewing a woman requires a different mindset in many cases. Using not only anecdotal evidence, but also academic studies, Kelly Paxton is able to combine this knowledge into a complete investigation.

Kelly Paxton is a nationally recognized expert on "pink collar" crime. What started as a research project — exploring why there are so many women embezzlers — has become an extremely relevant and relatable speaking topic. Paxton has investigated hundreds of cases, ranging from money laundering to conflict of interest to embezzlement. Her hands-on investigative experience for the government and private sector, along with research into criminal behavior and investigating for both the prosecution and defense, provides real-life, practical information.

<u>NASBA CPE Credit: 1.8 | NASBA Field of Study: Specialty Knowledge | Learning Level: Basic</u>

Tuesday	February 22	11:40 – 12:40 PM EST

CS 1: The Case of the Overlooked Oversight

Brian Molloy, J.D., CIA, CFE
Chief of Investigations
Office of the City Auditor, City of Austin Texas

Michael Yamma, CFE
Senior Audit Investigator
Office of the City Auditor, City of Austin Texas

The Austin Public Library was the victim of a $1.5 million asset theft focusing on printer toner. But beyond the fraudster, there was a trio of managers who failed at their oversight roles to prevent the fraud. This presentation will explain the

fraud as background, then focus on how it was established that the managers wasted City resources by not performing their jobs and ignoring internal controls. It will also provide attendees with recommendations for detecting similar frauds and empowering their compliance function.

In this session, participants will:
- Identify signs of potential asset misappropriation fraud and learn how to obtain material evidence.
- Explore steps for going beyond the fraud and reviewing the control environment that allowed the fraud.
- Examine how poor controls can turn into the wasting of government or company resources.

Brian Molloy has legal and investigative experience in the public sector, healthcare, and alcoholic beverage industries. For the last three years, he has led a team of four fraud investigators in preventing and identifying fraud, waste, and abuse in the city of Austin. His team has completed fraud cases ranging up to $1.5 million dollars in scope. In the past 1.5 years, Molloy has published two articles with Fraud Magazine and one with Internal Auditor magazine. Additionally, he has led four CPE-eligible fraud case study presentations across Texas and Virginia and been invited to present three additional events for the remainder of the year. Molloy's expertise focuses on interviewing, deception detection, and communicating findings in concise and understandable terms.

Michael Yamma was the lead investigator on a $1.5 million fraud case, and is experienced in fraud investigation as well as public health and utility audits. He is also a talented educator, having presented before multiple fraud investigating and auditing organizations.

NASBA CPE Credit: 1.2 | NASBA Field of Study: Specialty Knowledge | Learning Level: Basic

Tuesday | February 22   12:50 – 1:50 PM EST

CS 2: Fraud in a Youth Sports Company: The Importance of Elevating the Internal Audit Function

Stephen Griffin
Chief Executive Officer
G5 Capital

This presentation explores a current case study in financial fraud and an international human trafficking/fraudulent visa scheme in a youth sports company. Through a focus on fraud and malfeasance precursors, red flags, forensic processes, key control gaps, and lessons learned, attendees will gain insights into elevating their internal audit function.

In this session, participants will:

- Understand the precursors to fraud and malfeasance.
- Identify and evaluate red flags.
- Describe the forensic process taken.
- Summarize key control gaps and lessons learned for management, internal auditors, and fraud examiners.

Stephen Griffin is a former CPA and private equity investor who has invested in numerous sports-related companies. He has served as a board member and in executive roles for several companies. In 2017, Griffin, along with two other private equity firms, invested in a youth sports company, only to learn that they had been defrauded. As a board member, Griffin conducted the forensic investigation that uncovered additional financial fraud as well as criminal activity. The story has been covered by the media, including the Boston Globe, and Griffin wrote two books on the topic (FRONT ROW SEAT: Greed and Corruption in a Youth Sports Company, and LOST LOCKER ROOM: The Collapse of Global Premier Soccer). Griffin has lectured to public accounting firms as well as the Association of Certified Fraud Examiners and certain IIA chapters.

NASBA CPE Credit: 1.2 | NASBA Field of Study: Specialty Knowledge | Learning Level: Basic

Tuesday | February 22   2:20 – 3:20 PM EST

CS 3: AI-based Fraud Detection in Excel

Jimmy Kao, CIA, CFE
Global Internal Audit Manager
Belkin

Do we need to be a Python expert to adopt AI to detect fraud? Can we leverage our most familiar and friendly tool, Microsoft Excel, to achieve the goal? With a little help from the add-in and the intelligence from the MS SQL server, we can use complicated algorithms without coding a single line! This presentation will demonstrate how to use famous shopping basket analysis, decision trees, K-means, and other advanced algorithms in real-world examples. It will also provide an introduction to the basic concepts of AI-based fraud detection of Excel.

In this session, participants will:

- Recognize the AI algorithms supported in Excel.
- Explore the process of using Excel for fraud detection.

- Develop real-world applications.

Jimmy Kao contributed his expertise in IT audit, business risk management, and forensic services as an enterprise risk consultant at Deloitte for nine years, assisting clients in various countries and industries, including finance, high-tech, retail, manufacturing, and e-commerce. He specialized in utilizing advanced data analytics technology to help clients obtain risk insight from various types of data. Upon joining Belkin as a global internal audit manager, he leveraged his consulting experiences to rebuild the company's internal control environment. Kao has shared his experience with internal auditors, risk managers, and fraud investigators as a lecturer for The IIA, CAA, and ACFE Taiwan, and he has published professional articles in related newspapers and magazines. In 2020, Kao published a book about how to fight occupational fraud.

NASBA CPE Credit: 1.2 | NASBA Field of Study: Auditing | Learning Level: Intermediate

Tuesday | February 22   3:30 – 4:30 PM EST

CS 4: Fraud in the Digital Landscape

Shelley Hayes, CPA-CA, CFE
Senior Vice President
KPMG Forensic, Inc.

Liezel Pistorius
Senior Manager, Forensic
KPMG Forensic, Inc.

Session Information Coming Soon

NASBA CPE Credit: 1.2 | NASBA Field of Study: Auditing | Learning Level: Intermediate