



The Advocacy Institute Is Pleased to Announce

PROGRAM ANNOUNCEMENT

FRAUD AND FORENSIC INVESTIGATIONS

February 13, 2013

1:30 p.m. to 3:30 p.m.

Richard J. Hughes Justice Complex

6th Floor Point Meeting Area – Attorney General's Library

25 Market Street

Trenton, New Jersey

Program Summary

Practitioners everywhere are faced with the daunting task of investigating allegations of fraud. Implementing and administering sound investigative approaches is critical to the success of any fraud investigation. Attorneys use internal and external resources to address these issues but where should they concentrate their efforts? In this two hour instructor led course, you will develop an understanding of the following concepts: elements of fraud, characteristics of the fraudster, forensic investigation strategies and techniques, common fraud schemes and the importance of data analytics, the forensic interview and documenting the results of your investigation.

Who Should Attend?

While this program is intended for those attorneys handling fraud matters, others may find the issues discussed of interest.

Who Is the Faculty?

William J. Amadio is currently Director at the Center for Business Forensics at Rider University College of Business Administration in Lawrenceville, New Jersey, wherein he secured start-up and on-going funding for an entrepreneurial venture to integrate teaching and research across the fields of information technology, accounting and law. Research sponsored by the center has led to a Fraud and Forensics concentration in Rider's Masters of Accountancy degree, an online training archive on social media technologies for law enforcement and a continuing professional education series that includes programs in identity theft, occupation fraud, money laundering and social media. He is also currently a Professor of Information Systems at Rider University, College of Business Administration from 1974 to present. He

received a B.S. in Mathematics in 1970 from Brooklyn College and an M.S. in Mathematics in 1973 from Polytechnic Institute of New York University and his Ph.D. in 1975 in Mathematics, his specialty being *probability and statistics*, also from Polytechnic Institute of New York University. Some of his accomplishments, to name a few; he led the founding of Rider's Center for Business Forensics, an entrepreneurial venture responding to the growing threats of fraud and cyber-crime; he received the Christian R. and Mary F. Lindback Foundation Award for Distinguished Teaching and was most influential faculty member in 2005, 2006, 2011 and 2012. He has several publications and presentations under his belt, including most recently: "Modern Text Analytics", NJCPA Business Valuation, Forensic Investigation & Litigation Services Conference, "Examination of Relevance Criteria Choices and the Information Search Process" with A. Taylor, et al, *Journal of Documentation*; "Self-Expression in Technical Courses: Making it Happen", *American Journal of Business Education*, to name a few.

Donald F. Conway, CPA is Managing Director, The Mercadieu Group. He is a principal in Mercadieu, P.C., Certified Public Accountants. He specializes in securities fraud, forensic accounting, insolvency and reorganization, and litigation support. He also has experience in the sports and entertainment industry and in the past held the following positions; controller of the New York Mets Baseball Club, executive director of the United States Tennis Association, director of operations for the U.S. Open Tennis Tournament, representative of the USTA to the U.S. Olympic Committee and president of a major theme park.

His experience includes forensic investigations relating to various forms of business transactions, including securities fraud, bankruptcy fraud and money laundering. He served as the accountant to the trustee in such prominent cases as "Crazy Eddie" and as accountant and financial advisor to the Creditors' Committee in the Robert E. Brennan Chapter 11 bankruptcy proceedings. He was a featured panelist for a presentation on cooperation with federal and state investigations at the Association of Insolvency & Restructuring Advisors' 2004 Annual Conference. This nationally recognized conference is the authoritative venue for government prosecutors, judges, attorneys and trustees. He has been invited by the NJ Institute for Continuing Legal Education ("ICLE") to participate in a number of panels on subjects such as; "Effective Debt Restructuring" and the "Financial Aspects of Chapter 11". He has been published by ICLE on subjects such as; "Meaning of the CPAs Report on Financial Statements". He also recently wrote a graduate-level forensic accounting course for Thomas Edison State College.

Frank Pina, CPA, CFF, CFE is a Director within the Litigation Support practice of Mercadieu, P.C., Certified Public Accountants. He is a seasoned public accountant with over a decade of experience helping corporations, emerging growth companies and international corporations across various industries, manage business controversy, execute deals and maintain compliance. He is highly regarded in the fields of corporate accounting/forensic investigations, fraud detection, bankruptcy and reorganization and other litigation support and dispute consulting areas. As a member of the Litigation Support practice, he directs his focus toward providing valuable insight and clarity to legal counsel and their clients through the use of sophisticated forensic accounting techniques, data analytics, industry experience and business acumen. Prior to joining Mercadieu, he was a Manager in the Forensic & Dispute Services practice of Deloitte Financial Advisory Services, wherein he was responsible for developing investigative strategies, conducting forensic interviews, background searches and document reviews and tracing hidden assets to detect patterns and schemes of fraudulent activity to uncover complex financial crimes.

Mr. Pina currently serves on the Speakers Committee of the Philadelphia Chapter of Certified Fraud Examiners and as an active member of the Philadelphia Metropolitan Area Chapter of the Healthcare Financial Management Association, the Philadelphia Chapter of the Turnaround Management Association, the American Institute of Certified Public Accountants and the AICPA Forensic and Valuation Services community. He has lectured locally and nationally in a variety of settings on topics related to corporate investigations, forensic interviewing and internal controls. He graduated from Drexel University with a Bachelor of Science in Business Administration with dual concentrations in Accounting and Marketing.

CLE Credit

NJ CLE Credit: This program has been approved by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 2.0 hours of total CLE credit. Of these, 0.0 qualify as hours of credit for ethics/professionalism, and 2.0 qualify as hours of credit toward certification in criminal trial law.

NY CLE Credit: 2.0 substantive credits (pursuant to the approved jurisdiction policy).

PA CLE Credit: 1.5 substantive credits (\$3.00 mandatory registration fee required).

How Do I Register?

State Employees

Most State employees are able to register for this course by going to <http://reg.dcj.lps.state.nj.us/login.aspx?portalid=2> and creating an AGAI Course Registration account. To do so, your computer **must** be attached to the government's Garden State Network. Upon opening the AGAI Course Registration System home page, you will see the Create Account link in the Login Box. Click on it and create your account, which will include you selecting a user name and password. Once you create your account, you can access the AGAI Course Registration System at <http://reg.dcj.lps.state.nj.us/login.aspx?portalid=2> to register for future courses or to manage your account. Please retain your user name and password for your records.

Non-State Employees or State Employees not Connected to the Garden State Network

If you are not a State employee, or are otherwise unable to access the AGAI Course Registration System through the Garden State Network, kindly email the Advocacy Institute at: AdvocacyInstitute@lps.state.nj.us for an authorization code to allow you access to the AGAI Course Registration System through the My New Jersey portal. **Setting up your account through the portal is a two-step process, the details of which are set forth in the next two paragraphs.**

Once you receive the portal authorization code you will be prompted to go to the My New Jersey portal at <http://www.state.nj.us/> and create a portal account. This is Step 1 of the process, which you need only do once.

Upon setting up your portal account, you need to set up your AGAI Course Registration System account. This is Step 2. To do so, log on to the My New Jersey Portal <http://www.state.nj.us/>. Upon opening the AGAI Course Registration System home page, you will see the Create Account link in the Login Box. Click on it and create your account, which will include you selecting a new user name and password. Once you create your account, you can access the AGAI Course Registration System at <http://reg.dcj.lps.state.nj.us/login.aspx?portalid=2> to register for future courses or to manage your account. Please retain your user name and password for your records.