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*The Advocacy Institute Is Pleased to Announce*

## **PROGRAM ANNOUNCEMENT**

### **FORENSIC INTERVIEWING: TECHNIQUES AND PITFALLS**

**March 21, 2013**

**10:00 a.m. to 12:00 p.m.**

**Richard J. Hughes Justice Complex**

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

**25 Market Street**

**Trenton, New Jersey**

#### ***Program Summary***

Attorneys and accountants must look beyond the data to properly investigate allegations of fraud. Gathering information from interviews with involved parties is an integral part of virtually every forensic investigation; getting to the truth requires more preparation and skill than simply asking questions. You will learn significantly more about a company or a person when you conduct probing interviews, follow up on signs of potential deception and politely but firmly press your subject to answer your questions. This two hour instructor-led course will show you how to conduct more effective forensic interviews in order to successfully obtain the truth behind the allegations.

#### ***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?***

**Donald F. Conway, CPA** is Managing Director, The Mercadien Group. He is a principal in Mercadien, 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 Mercadien, P.C., Certified Public Accountants. He is a seasoned public accountant with over a decade of experience helping individuals, closely held 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 Mercadien, 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.

**Gary B. Rosen, CPA, CFE, CFF, CVA, CGMA** is a principal of Mercadien, P.C., Certified Public Accountants and a managing director of The Mercadien Group. He has more than thirty five years of experience in fraud engagements, business valuations, bankruptcy, contractual disputes and other areas of investigative accounting. He testifies as an expert witness in numerous litigation cases regarding bankruptcies, agreed upon procedures reports, case collateral orders, lost profits, business dissolutions, product liability, matrimonial matters and criminal investigations. He testifies in a variety of state courses as well as in Federal Bankruptcy Court. Furthermore, he is a court appointed mediator for the U.S. Bankruptcy Court. Mr. Rosen co-chairs the firm’s Litigation Support Group where he is focused on assisting the firm in its strategic direction necessary to meet the ever-changing needs of clientele in that sector.

He has presented for several organizations including national conferences on topics relating to internal controls, fraud and audits. Mr. Rosen is also an adjunct professor at Monmouth University teaching real estate and finance at the graduate level.

He is a member of the New Jersey Society of Certified Public Accountants Valuation Services and Litigation Support & Forensic Accounting Interest Groups, member of the National Association of certified Valuation Analysts Forensics Litigation Board, member of the advisory board to Brookdale College, trustee to the Brookdale College Foundation, member of the Monmouth University Business Council, and member of the Healthcare Financial Management Association. He was formerly commissioner of the State Revenue Forecasting Advisory Commission, chairman of the CAI National Accountants Committee, board member of the Jersey Coast Chapter of the American Red Cross, board member for the New Jersey Apartment Association (formerly Multi-Housing Institute), and commissioner to the State Holocaust Education Commission. Mr. Rosen is a member of both the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants. Mr. Rosen was also the past president of the Western Monmouth Chamber of Commerce, past president of Community Associations Institute's New Jersey Chapter, the past president of CA-PAC, charter member for the Manalapan Optimist Club, former member of the committee for an Affordable New Jersey, and former member of the State of New Jersey Department of Community Affairs Task Force to review and evaluate the Planned Real Estate Full Disclosure Act. Mr. Rosen earned a Bachelor of Science in Accounting with honors from Rutgers University.

### *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](mailto: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.