



Seminar on Forensic Accounting

August 27-29, 2018

Davie Campus

Liberal Arts Building, Room 331

3200 College Ave

Davie, Florida 33314

Enhance your accounting skills and career. Learn the body of knowledge of forensic accounting from our expert academic-practitioners. Most of our program faculty have practiced for many years and teach in FAU's Masters in Accounting forensic accounting program. Our faculty know the subject and teach effectively from years of university teaching and practical experience.

Our forensic accounting seminar series will be taught over three days on three consecutive days. Seminar participants will maximize their learning experience by reading from the textbook *Essentials of Forensic Accounting* published by American Institute of CPAs (not provided), doing some optional homework, and attending our seminars where they will hear our expert faculty and discuss some case studies. This approach is more effective for learning and retention than simply going to a standard CPE seminar. You will not get our kind of experience in most professional seminars. If you want to learn a lot about forensic accounting, and possibly take the AICPA's exam for the Certified in Financial Forensics credential, this program is for you.

In their paper "Characteristics and Skills of the Forensic Accountant," Davis, Farrell, and Ogilby surveyed three groups, attorneys, academics, and CPAs who were asked about traits, characteristics, and skills of forensic accountants. Among the results, attorneys said the most relevant enhanced skills for forensic accountants are:

- Analyze and interpret financial statements and information
- Testifying
- Knowledge of relevant professional standards
- Audit evidence
- Fraud detection

Our seminar series teaches these and other areas needed by forensic accountants following the curriculum for the American Institute of CPAs' Certified in Financial Forensics examination. Our seminar materials generally come from the AICPA's main study text for their CFF program, *Essentials of Forensic Accounting*, written by FAU professors Michael Crain, Bill Hopwood, and George Young, plus Carl Pacini of University of South Florida and part-time professor in FAU's forensic accounting program.

Attendees may register for all three days or individual days.

TENTATIVE AGENDA

Monday, August 27, 2018	
8:10 to 8:20	Welcome
8:20 to 10:00	Professional Roles and Responsibilities in Civil and Criminal Matters
10:00 to 10:20	Break
10:20 to 12:00	Engagement Planning and Preparation
12:00 to 12:50	Lunch
12:50 to 2:30	Laws, Courts and Dispute Resolution
2:30 to 2:50	Break
2:50 to 4:30	AICPA standards of practice
4:30	Adjourn

Tuesday, August 28, 2018	
8:10 to 8:20	Welcome
8:20 to 10:00	Financial Statement Misrepresentations
10:00 to 10:20	Break
10:20 to 12:00	Information Gathering, Preservation and Analysis
12:00 to 12:50	Lunch
12:50 to 2:30	Fraud Prevention, Detection and Response
2:30 to 2:50	Break
2:50 to 4:30	Family Law
4:30	Adjourn

Wednesday, August 29, 2018	
8:10 to 8:20	Welcome
8:20 to 10:00	Digital Forensics
10:00 to 10:20	Break
10:20 to 12:00	Expert Reports & Testimony
12:00 to 12:50	Lunch
12:50 to 2:30	Bankruptcy, Insolvency and Reorganization
2:30 to 2:50	Break
2:50 to 4:30	Damages Calculations
4:30	Adjourn

Sessions may be rearranged due to instructor scheduling.

After the seminar, we will post a recorded video on Valuations in Litigation that we cannot fit into the seminar agenda.

Upon successful completion (attendance is required for credit), attendees receive a Certificate of Completion from Florida Atlantic University for 400 minutes per day to claim as credit for continuing education. CPAs: See NASBA guidelines for claiming CPE hours for university non-credit courses.

Registration

The registration fee is \$650 for all three days or \$250 per day. No refunds after August 21.

Attendees register online at <https://business.fau.edu/cffa> by August 22 (subject to limited seating). Late registration may be accepted. Registration is not complete until registration information and payment are received.

Campus map

The Davie campus map is available at the webpage below. The seminar is in the Liberal Arts Building, Room 331 (third floor).

<https://www.fau.edu/facilities/osua/maps/DavieMap.pdf>

Parking

You will need to buy a permit to park your vehicle on the FAU campus. Permits are available online for a nominal cost. The Davie campus does not have any parking meters.

You can purchase a daily or weekly parking e-permit online at <http://www.fau.edu/parking/permits.php> . If you park without a permit, you may receive a citation from FAU Police.

Inquiries

For questions about the seminar please contact Dr. Michael Crain, Florida Atlantic University, Center for Forensic Accounting, michael.crain@fau.edu.

TENTATIVE FACULTY

Dr. Michael A. Crain, CPA/ABV, CFA, CFE

Dr. Michael Crain was a full-time practicing CPA for over 30 years before joining the faculty full-time at Florida Atlantic University. In addition to teaching, he is the director of FAU's Center for Forensic Accounting. Mike specializes in forensic accounting, measuring economic damages, and business valuation. He is co-author of the text *Essentials of Forensic Accounting* published by the American Institute of CPAs and used by CPAs as study material for the AICPA's certification in financial forensics. In addition to teaching, Mike still consults in forensic accounting and valuation, and testifies in courts of law as an expert witness. He is a former chair of AICPA's business valuation committee and been inducted into AICPA's Business Valuation Hall of Fame. He has received several awards including AICPA's Lawler Award presented by AIPCA's *Journal of Accountancy* for best article of the year and AICPA's Sustained Contribution Award.

Dr. Joel M. DiCicco, CPA, CFF, BCA, PFS, CGMA

Dr. Joel DiCicco is on full-time faculty at FAU. Joel is a CPA with over 30 years of practitioner experience in finance, taxation, and accounting/auditing. For approximately 20 years, Joel worked for the IRS with increasingly responsible jobs leading up to his position as Territory Manager for Financial Products. In this role, he worked and supervised the most complex and sophisticated tax structuring and valuation issues, utilizing many of the latest forensic techniques applied in tracking the true substance of transactions. He also served on details as Territory Manager for both Global High Wealth and Large Business Employment Taxes. Further, Joel developed multiple training guides and toolkits spanning a variety of emerging issues in conjunction with the IRS National Office legal division. Along these same lines, he currently is on the Editorial Review Board for the International Society of Business Appraisers and provides financial training on a myriad of financial topics. Joel has been a faculty member at Florida Atlantic University for more than 12 years and is now a full-time instructor for FAU's Graduate Executive MBA program. Over these years, he has taught courses in accounting, finance, and taxation. In addition, Joel is quite involved with both FAU's Financial Analyst and Master of Science in Finance programs.

Dr. Richard S. Gendler, J.D., LL.M, J.S.D.

Dr. Richard Gendler serves on full-time faculty, and is Business Law Coordinator, for the Florida Atlantic University College of Business. Prior to entering academia, Richard was a full time practicing bankruptcy attorney. He is co-author of the forthcoming second edition of the *Essentials of Forensic Accounting* text published by the American Institute of CPAs and used by CPAs as study material for the AICPA's certification in financial forensics. He has written several articles on topical bankruptcy issues in academic law reviews and practitioner journals. Richard has presented his scholarly work to attorneys and certified public accountants before the Kansas Bar Association, the Florida Institute of CPAs, and Strafford Publications. He is

licensed to practice law in State Courts of Florida, United States District Court in and for the Southern District of Florida, United States Bankruptcy Court in and for the Southern District of Florida, United States Tax Courts, and Eleventh Circuit Court of Appeals.

Richard Gray, CPA/ABV, CVA, ASA

Richard Gray, CPA is on adjunct faculty at FAU in the forensic accounting and business valuation graduate programs. Rick has specialized full-time in the fields of business valuation, forensic accounting, measuring economic damages and litigation support services for over 25 years. In addition to his practice, he teaches a Business Valuation for Forensic Accountants course at FAU and is a co-instructor for FAU's Writing in Business Valuation course. Rick has qualified as an expert witness for litigation engagements in Federal and State courts in Maryland, Florida, Georgia, Nevada, Colorado and Virginia. He continues to make presentations at both the local and national level and has authored articles in the areas of business valuation, forensic accounting and litigation support. He has received several awards including the Instructor of the Year award from the National Association of Certified Valuators and Analysts along with their Circle of Light award.

Dr. Jay Leiner, CFE, CFS

Dr. Jay Leiner has been on FAU's adjunct faculty for over 15 years in its forensic accounting graduate program. Jay retired from the Broward Sheriff's Office and was the top economic crime investigator in one of the nation's largest economic crime units. He holds Bachelor's degrees in accounting and criminal justice and a Master's degree in Organizational Management and a Doctor of Business Administration. As supervisor of the Economic Crime unit in the Criminal Investigations Division, he has had extensive experience during the last 25 years in money laundering, RICO actions, white collar crime, identify theft, and other types of crimes, including those involving burglary, robbery, and homicide. Jay has testified in both Federal and state (New York, Florida, Georgia, North Carolina, and Texas) courts on narcotics interdiction, money laundering and white-collar crime. He has specialized training in electronic surveillance, criminal investigation, hostage negotiation, and organized crime investigations. Besides teaching as a Police Academy Instructor, he has been involved in law enforcement since 1978 in corrections and police work.

Dr. Leiner is a frequent speaker at conferences and professional associations including the FICPA Accounting Show, Global Forensic Conference, and Association of Certified Fraud Auditors. His topics have included "Cooking the Books", "Law Enforcement and the Forensic Accountant: How to Work with the Law Enforcement for Maximum Results" and "Fraud Edge - Fraud Examination In The Classroom A CFE's Experience As A Professor". He also provides information to the public to avoid being a victim to common fraud scams for housing repairs, lotteries and the "pigeon drop". For the last seventeen years, Jay has been a professor for the executive master's program for forensic accounting at Florida Atlantic University and is a co-author of the text *Forensic Accounting and Fraud Examination*, published by Mc-Graw-Hill. This text gives a comprehensive view of fraud investigation on the market which is firmly grounded in real-world practice. Some chapters are available in e-book format and cover:

forensic science, tax fraud, bankruptcy, and divorce and identity theft. Moreover, Jay has a unique prospective as a CFE practitioner and a professor. He presently is working fraud examination cases involving both criminal and civil cases in addition to teaching at FAU.

Dr. Blair Staley, CPA, CFE, CISA, ACE

Dr. Staley has a specialization in computer forensics. He has taught computer forensics at FAU since 2013 where the university has a digital forensics lab and graduate degree specializing in Digital Accounting Forensics and Data Analytics. Dr. Staley holds industry certifications of Certified Information Systems Auditor and AccessData Certified Examiner and is proficient in various digital forensics software applications such as Forensic Toolkit technology, Password Recovery Toolkit, FTK Imager, and Registry Viewer. In addition to teaching as an adjunct professor for FAU, he is a full-time faculty member at Bloomsburg University (Pennsylvania) where he teaches tax and computer forensics and fraud examination. Prior to joining academe, Dr. Staley worked for the Federal government, serving most recently as Accounting Officer and Director of Finance for the U.S. Patent and Trademark Office.

7/11/18