



**State Auditor, R. Thomas Wagner
invites you to attend his
Annual Spring Training!**

“Forensic Analytics and Employee Fraud”
Presenter: Mark J. Nigrini, Ph.D.



April 26 & 27, 2017

Location:

Dover Downs Hotel & Conference Center
1131 N. DuPont Hwy., Dover, DE 19903

Day 1—Wednesday, April 26, 2017

CPE Credits: 7.5

- 8:00 a.m. Registration and Continental Breakfast
- 9:00 a.m. – 10:15 a.m.
Benford’s Law: The Mathematical Basis of the Digit Patterns
- 10:30 a.m. – 12:00 p.m.
Forensic Analytics and the Nigrini Cycle: Using Purchase Orders Data to Detect Fraud Schemes
- 1:00 p.m. – 2:45 p.m.
Fraud Case: Katherine Harrell Bank Fraud
- 3:00 p.m. – 4:30 p.m.
Fraud Cases: Harriette Walters and Charlene Corley Fraud Schemes

Day 2—Thursday, April 27, 2017

CPE Credits: 7.5

- 8:00 a.m. Registration and Continental Breakfast
- 9:00 a.m. – 10:15 a.m.
Fraud Numbers: Insights into Fraud Numbers from Investigations and Prosecuted Cases
- 10:30 a.m. – 12:00 p.m.
Fraud Cases: Richard Hatch Tax Evasion
- 1:00 p.m. – 2:45 p.m.
Fraud Case: Nathan Mueller’s Embezzlement Scheme
- 3:00 p.m. – 4:30 p.m.
Fraud Case: Susan Thompson of Duluth, MN

Each day will consist of hands-on demos and testing using the Benford Law, Nigrini Cycle, and other analytical tools. All registered attendees will receive a complimentary copy of the Nigrini Cycle software!

Prerequisites: None
Program Level: Basic
Advanced Preparation: None

NASBA Field of Study: Auditing
Format: Group Live

Cost: \$200 per day or \$375 for both days

Click here for the registration form: [Training Registration Form](#)
The cost includes the CPEs described above, continental breakfast, lunch, and snacks.

Refund Policy: Refunds are provided if the attendee provides to AOA notice of cancellation at least two weeks prior to training (i.e. if the training is on June 5th, there is no refund for cancellations after May 24th). Please send notice of cancellation to Deborah.Kriegisch@state.de.us.

Program Cancellation: It is not AOA’s practice to cancel trainings; however, there are instances that occasionally prevent an event from occurring, such as inclement weather. If an event such as this occurs, AOA will make every effort possible to reschedule the training.

Complaint Resolution: AOA will provide a written response to all CPE related complaints within 30 days. Please contact Kimberly.Judy@state.de.us. For additional contact information visit <http://auditor.delaware.gov/>.

* Auditors must use Professional Judgment when determining if these sessions qualify for Yellow Book CPE in accordance with the Government Accountability Office, Government Auditing Standards, 2011 Revision and Guidance on GAGAS Requirements for Continuing Professional Education, GAO-05-568.



AOA 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 the final authority on the acceptance of individual course for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. (National Registry of CPE Sponsors ID #122406)