

19th Annual Emerging Trends in Fraud Conference

Hyatt Regency Columbus
May 8th and 9th



Central Ohio Chapter



Wednesday May 8th

Wednesday May 8th						
DAY 1						
7:00 - 8:30 am	Registration / Continental Breakfast					
8:30 - 8:50 am	Welcome					
8:50 - 10:30 am	General Session: Bryan Fogel Director and Writer of ICARUS The True Story Behind the Russian Doping Scandal and Corruption					
	Champaign	Delaware AB	Delaware CD	Fairfield	Knox	Morrow
10:45 - 12:00 pm	J. Bartley Cosgrove & Gregory Patton Office of the Ohio Attorney General	Timothy McCall US Postal Inspection Service	Joseph Buckley John E. Reid & Associates	Marcy Phelps Marcy Phelps & Associates Inc	Greg Haines & Marissa Flaherty Office of the Ohio Attorney General	Mary Breslin Verracy
	<i>Nuts & Bolts of Financial Crime Investigations</i>	<i>2017 Mail Theft and Bank Fraud Conspiracy Case</i>	<i>How to persuade a deceptive person to tell you the truth about what they did.</i>	<i>Trust, but Verify: Online Sources and Strategies for Due Diligence Investigations</i>	<i>Medicaid Fraud and the Opioid Epidemic</i>	<i>Fighting Fraud from the Inside Through Audit</i>
12:05 - 12:35 pm	Lunch					
12:35 - 1:35 pm	General Session: Jeff Filliter, J.R. Filliter Investigative Services The Shallowest of Men					
	Champaign	Delaware AB	Delaware CD	Fairfield	Knox	Morrow
1:50 - 3:10 pm	Beth Hubbard & Team Attorney Generals Office	Jeff Filliter J.R. Filliter Investigative Services	Chuck Peirano	Marcy Phelps Marcy Phelps & Associates Inc	Steve Bodge Nationwide Insurance	Mary Breslin Verracy
	<i>Vendor Collusion in Public Contracting</i>	<i>The Shallowest of Men.</i>	<i>Bank Fraud and Investigations</i>	<i>Writing Reports that Get Read - and Used</i>	<i>Economic Exploitation of the Elderly</i>	<i>Fighting Fraud from the Inside Through Audit</i>
	Champaign	Delaware AB	Delaware CD	Fairfield	Knox	Morrow
3:20 - 4:45 pm	Timothy McCall US Postal Inspection Service	J. Bartley Cosgrove and Gregory Patton, Office of the Ohio Attorney General	Dan Panepinto, JP Morgan Chase Chuck Peirano, Nicole Strickland, DHL Supply Chain	Steve Bodge Nationwide Insurance	Janice Hitzeman & Harvey McCluskey Ohio Division of Securities	Heather Gough JP Morgan Chase
	<i>2017 Mail Theft and Bank Fraud Conspiracy Case</i>	<i>Nuts & Bolts of Financial Crime Investigations</i>	<i>Corporate Anti-Fraud Leader Panel Discussion</i>	<i>Economic Exploitation of the Elderly</i>	<i>Securities Fraud- It's a Felony</i>	<i>Visual Analytics and Fraud Investigations</i>

Thursday May 9th

DAY 2						
7:30 - 8:00 am	Continental Breakfast					
8:00 - 10:00 am	General Session: Cynthia Hetherington The Hetherington Group Understanding the Dark Web					
10:15 - 11:30 am	Champaign	Delaware AB	Delaware CD	Fairfield	Knox	Morrow
	Matthew Smith The Coalition Against Insurance Fraud	Cynthia Hetherington Hetherington Group	Linda Miller Grant Thornton LLP	Steve & Sonya Morang Frank Rimerman +Co. LLP	Heather Gough JP Morgan Chase	Philip Bogdanoff
	<i>Is Insurance Fraud Still Relevant?</i>	<i>Social Network Monitoring</i>	<i>Think Like a Fraudster</i>	<i>The Seduction of Fraud</i>	<i>Visual Analytics and Fraud Investigations</i>	<i>(Ethics) Why Attorneys Strike Out: Professionalism in the Sports and the Legal Profession</i>
11:30 - 12:00 pm	Lunch					
12:00 - 12:55 pm	General Session: Yael Melamede Salty Features (Dis)Honesty – The Truth About Lies					
1:15 - 2:30 pm	Champaign	Delaware AB	Delaware CD	Fairfield	Knox	Morrow
	Matthew Smith The Coalition Against Insurance Fraud	Yael Melamede Salty Features	Linda Miller Grant Thornton LLP	Philip Bogdanoff	Steve & Sonya Morang Frank Rimerman + Co. LLP	Beth Hubbard & Team Attorney Generals Office
	<i>Is Insurance Fraud Still Relevant?</i>	<i>(Dis)Honesty – The Truth About Lies</i>	<i>Think Like a Fraudster</i>	<i>(Ethics) How to keep disciplinary counsel from knocking at your door</i>	<i>Discovering True North</i>	<i>Vendor Collusion in Public Contracting</i>
2:45 - 4:00 pm	Final General Session: Nathan Mueller Why stealing \$8.5M wasn't worth it					



Wednesday, May 8th

General Session: 8:30am-4:45pm

Icarus, The True Story Behind the Russian Doping Scandal and Corruption

Session Time: 8:50am-10:30pm

Presenter(s): Bryan Fogel, Director & Writer of ICARUS

Description: *ICARUS* received rave reviews and won the first-ever Special Jury Orwell Award at the 2017 Sundance Film Festival and the Audience Choice Award at Sundance London, among many other accolades. It was acquired by Netflix in one of the largest nonfiction deals in history. *ICARUS* was named Best Documentary by the Academy Awards and was nominated for a BAFTA. Fogel has also been nominated for Best Director of a Documentary by the Directors Guild of America.

2017 Mail Theft and Bank Fraud Conspiracy Case

Session Time: 10:45am-12:00pm

Speaker: Timothy McCall, US Postal Inspection Service

Description: A case review of fraudsters stealing checks from the U.S. Mail, then using social media as a platform to cash fraudulent checks.

Objective: Understanding the cracking cards scheme and how financial institutions can assist with the investigations.

Level: Novice

Trust, but Verify: Online Sources and Strategies for Due Diligence Investigations

Session Time: 10:45am-12:00pm

Presenter: Marcy Phelps, Marcy Phelps & Associates

Description: Knowing who you're dealing with is the foundation of good business decisions. Are potential business partners, expert witnesses, senior executives, or investment managers who they say they are? Are they trustworthy, reputable, and reliable? This fast-paced session covers sites and techniques for due diligence background investigations and building profiles on people and companies that can affect your or your organization's reputation and bottom line.

Objective: Apply strategies for basic online due diligence investigations using free and recognize warning signs that can indicate past or potential for fraud or other damaging issues.

Level: All

Persuading Deceptive People to Tell the Truth

Session Time: 10:45am-12:00pm

Presenter: Joseph Buckley, John E. Reid & Associates

Description: John E. Reid & Associates President Joseph Buckley will present on how to persuade a deceptive person to tell you the truth about what they did.

Nuts and Bolts of Financial Crime Investigations

Session Time: 10:45am-12:00pm

Presenters: J. Bartley Cosgrove and Gregory Patton, Ohio Attorney General's Office

Description: Financial crimes are no longer confined to Wall Street and the big banks, they are committed against Main Street and your neighbor. This workshop is open to all levels of law enforcement and fraud investigators. It covers basic investigative technique, evidence gathering skills, and relevant case law.

Level: Novice

Medicaid Fraud and the Opioid Epidemic

Session Time: 10:45am-12:00pm

Presenters: Greg Haines Marissa Flaherty, Ohio Attorney General's Office

Description: From traditional "pill mills" to fraud in drug treatment, this presentation will look at how Ohio's opioid epidemic has influenced Medicaid Fraud investigations. This session will highlight the role of the Ohio Medicaid Fraud Control Unit in combatting the opioid epidemic and include case studies, best practices, and lessons learned.

Level: Novice

Fighting Fraud from the Inside through Audit

Session: 10:45am-12:00pm

Presenter: Mary Breslin, Verracy

Description: This session will focus on the things internal audit needs to know to fight fraud in their organization - from specific audit techniques and steps that can be embedded in audit programs to awareness and assessment of corporate culture, incentive programs and comparisons to industry performance. This session will focus on the things internal audit needs to know to fight fraud in their organization - from specific audit techniques and steps that can be embedded in audit programs to awareness and assessment of corporate culture, incentive programs and comparisons to industry performance.

Objective:

- Understanding why identifying fraud requires specific skills and not just “common sense”;
- Learn why Fraud Risk Assessments – enterprise wide and engagement are critical;
- Analyze and evaluate internal incentive programs that could lead to fraud;
- Embed specific tests and methods to identify fraud red flags in audit programs;
- Understand how internal audit can be one of the most significant fraud deterrents in an organization.

Level: Intermediate

General Session:

“The Shallowest of Men” – Murder, Fraud, & Money Laundering

Session Time: 12:35pm-1:35pm

Presenter: Jeff Filliter, J.R. Filliter Investigative Services

Description: An in depth, personal case study examination of a six year criminal investigation conducted by the presenter involving murder, fraud, money laundering, and corruption. He will walk the audience through the investigative techniques used to overcome obstacles encountered in Mexico, Europe, and the U.S., in the pursuit of justice.

Objective: To provide the audience with a firsthand look at investigative techniques utilized throughout the investigative process and the personal impact this investigation had on all those involved.

Level: All

Economic Exploitation of the Elderly

Session Time: 1:50pm-3:10pm

Presenter: Steve Bodge, Nationwide Services

Description: This session deals with the ever increasing peril facing our elderly population as they are under aggressive attack from individuals and organized groups that use a variety of high tech to face to face schemes to steal money from our most vulnerable citizens.

Objective: To raise awareness of the scope of this problem, discuss actual case examples and discuss ways to lower the risk of victimization.

Level: Intermediate

Bank Fraud & Investigations

Session Time: 1:50pm-3:10pm

Presenter(s): Chuck Peirano (Former Financial Industry Chief Fraud and Security Officer)

Description: Former financial industry Chief Fraud and Security Officer will discuss bank fraud and investigations emerging trends and best practices.

Level: Intermediate

“The Shallowest of Men” – Murder, Fraud, & Money Laundering (General Session Supplement)

Session Time: 1:50pm-3:10pm

Presenter: Jeff Filliter, J.R. Filliter Investigative Services

Description: An in depth, personal case study examination of a six year criminal investigation conducted by the presenter involving murder, fraud, money laundering, and corruption. He will walk the audience through the investigative techniques used to overcome obstacles encountered in Mexico, Europe, and the U.S., in the pursuit of justice.

Objective: To provide the audience with a firsthand look at investigative techniques utilized throughout the investigative process and the personal impact this investigation had on all those involved.

Level: All

Vendor Collusion in Public Contracting

Session Time: 1:50pm-3:10pm

Presenter(s): Beth Hubbard, Jennifer Pratt, Robert Morgan, Sara Coulter, Colin Kelsey, Robert Yaptangco, and Jan Hudson, Office of the Ohio Attorney General

Description: This presentation will educate attendees on the basics of antitrust law, focusing on what constitutes illegal collusion among vendors. It will identify some of the most common “red flags” of collusion. Attendees will utilize these bid-rigging detection techniques in an interactive exercise.

Writing Reports that Get Read- and Used

Session Time: 1:50pm-3:10pm

Presenter: Marcy Phelps, Marcy Phelps & Associates

Description: Investigative findings mean nothing if you can’t communicate them to stakeholders in a way that’s accurate, easy to read and understand, credible, and actionable.

Objective: Recognize types of reports, legal considerations, and common mistakes. Follow steps in the report-writing process, including assessing needs, planning, and writing

Securities Fraud- It's a Felony

Session Time: 3:20pm-4:45pm

Presenter: Janice Heitzman and Harvey McCleskey, Ohio Attorney General's Office

Description: The Office of the Attorney Inspector is a criminal justice agency which investigates and prosecutes securities violations which are all felony-level crimes in Ohio. This presentation will provide an overview of the Ohio Securities Act and a recent criminal investigation and criminal prosecution for securities fraud in Ohio.

Objective: To provide an understanding of securities and investment regulation in Ohio, to provide instruction on how to identify and investigate securities crimes, and to provide an overview of available resources.

Level: All

Emerging Trends in Fraud Panel

Session Time: 3:20pm-4:45pm

Presenter: Chuck Peirano, Dan Panepinto (Chase Bank), & Nicole Strickland (DHL Supply Chain)

Description: Anti-fraud leaders from local financial services and retail companies will discuss emerging trends in fraud prevention and investigations

How can Visual Analytics help with Fraud Investigation?

Session Time: 3:20pm-4:45pm

Presenter: Heather Gough, JP Morgan Chase

Description: Can today's modern tools assist analyst in investigating and preventing fraud? Let's open up the Tableau Platform and see what the tools within can do to help you gain insights and impact your businesses.

Objective: Demonstrate the Tableau Platform for fraud analyses.

Level: Intermediate

Economic Exploitation of the Elderly

Session Time: 3:20pm-4:45pm

Presenter: Steve Bodge, Nationwide Services

Description: This session deals with the ever increasing peril facing our elderly population as they are under aggressive attack from individuals and organized groups that use a variety of high tech to face to face schemes to steal money from our most vulnerable citizens.

Objective: To raise awareness of the scope of this problem, discuss actual case examples and discuss ways to lower the risk of victimization.

Level: Intermediate

Nuts and Bolts of Financial Crime Investigations

Session Time: 3:20pm-4:45pm

Presenters: J. Bartley Cosgrove and Gregory Patton, Office of the Ohio Attorney General

Description: Financial crimes are no longer confined to Wall Street and the big banks, they are committed against Main Street and your neighbor. This workshop is open to all levels of law enforcement and fraud investigators. It covers basic investigative technique, evidence gathering skills, and relevant case law.

Level: Novice

2017 Mail Theft and Bank Fraud Conspiracy Case

Session Time: 3:20pm-4:45pm

Speaker: Timothy McCall, US Postal Inspection Service

Description: A case review of fraudsters stealing checks from the U.S. Mail, then using social media as a platform to cash fraudulent checks.

Objective: Understanding the cracking cards scheme and how financial institutions can assist with the investigations.

Level: Novice

How can Visual Analytics help with Fraud Investigation?

Session Time: 3:20pm-4:45pm

Presenter: Heather Gough, JP Morgan Chase

Description: Can today's modern tools assist analyst in investigating and preventing fraud? Let's open up the Tableau Platform and see what the tools within can do to help you gain insights and impact your businesses.

Objective: Demonstrate the Tableau Platform for fraud analyses.

Level: Intermediate



Thursday, May 9th

Understanding the Dark Web

Session Time: 8:00am-10:00am

Presenter: Cynthia Hetherington, The Hetherington Group

Description: This class will examine the Dark Web, the channels used to institute private sales and exchanges, and criminal behavior. In this intermediate to advanced hands-on class, participants will gain a thorough understanding of the Dark Web—criminality, anonymity, counterfeit products, child pornography, and human trafficking; learn the directory structures of the Dark Web; and learn Dark Web languages like Tor and Tails and the lingo of this underworld. Training will include exploring dark web channels for content and finding the resources and specialized search engines for searching against Dark Web content.

Objective: Upon completion of this course, field investigators will understand how to use Tor safely and effectively, while learning the vulnerabilities, and be able to conduct undercover online investigations on the Dark Web.

Level: Intermediate/Advanced

Social Network Monitoring

Session Time: 10:15am-11:30am

Presenter: Cynthia Hetherington, The Hetherington Group

Description: Often online investigations require more than a surface level exploration of social media accounts. This course explores how to open every aspect of social media to locate key information hidden or overlooked.

Objective: To keep investigators at the forefront of social media trends. We will explore the free and fee-based tools for monitoring chatter on social media networks from Facebook to Burn Book. Learn how to narrow a large profile to identify assets, evidence, and more important details quickly and will observe demonstrations of software applications relevant to search applications. Upon completion, users will be able to identify key information, such as friends and associates, in social media profiles and will be able to locate information in language, imagery, or relevant intelligence markers such as hashtags and live feeds.

Level: Intermediate/Advanced

The Seduction of Fraud

Session Time: 10:15am-11:30am

Presenter: Steve & Sanya Morang, Frank, Rimerman +Co. LLP

Description: When it is raised to the level of an art, seduction, which is an indirect form of power, has toppled governments, won elections, and enslaved great minds. Understanding how fraudsters use seduction in everyday settings will unlock many of the mysteries behind their ability to circumvent even the strongest internal control systems today.

Objective:

Understand how fraudsters and other bad actors use seduction to manipulate and deceive

To become aware of when you or someone you know in a personal or work environment is being targeted through seduction

Equip participants with the knowledge and techniques to combat many forms of manipulation and deception.

Level: Novice

Think like a Fraudster

Session Time: 10:15-11:30am

Presenter: Linda Miller, Grant Thornton LLP

Description: Understanding the types of fraud that your organization is vulnerable to is imperative to developing the right antifraud activities. To gain this understanding, you have to identify fraud schemes, which will involve putting on your 'fraudster' cap and walking through possible fraud types (internal and external), fraud risk entry points, and actors to identify vulnerabilities for fraud within individual departments, business processes or areas, and even enterprise-wide. This process will lead to comprehensive Fraud Risk Map for your organization, which is a resource you will be able to employ across your fraud risk management activities.

"Thinking like a fraudster" and coming up with the fraud schemes that could be used to commit fraud at your organization is a vital step in an effective fraud risk management effort, and this session will focus on providing the stepping stones for you to begin to become an expert in

"Thinking like a fraudster" and developing a Fraud Risk Map for your organization.

Objective:

1. Understand what a Fraud Risk Map is and how to "Think Like a Fraudster"
2. Recognize and apply best practices for identifying fraud schemes and developing a Fraud Risk Map.
3. Understand how a Fraud Risk Map can be customized to each organization's needs.
4. Recognize the benefits of "Thinking Like a Fraudster" and developing a Fraud Risk Map.

Level: All

(Ethics) Why Attorneys Strike Out: Professionalism in Baseball and the Legal Profession

Session Time: 10:15am-11:30am

Presenter: Phil Bogdanoff

Description: There are unwritten rules of professionalism in baseball based upon respect for the game. One of these rules is that you do not break up a no hitter by bunting in the ninth inning. However, in the legal profession, courts have noted a lack of professionalism and civility among attorneys even though these traits are the mainstays of our profession and the foundations upon which lawyers practice law. In this interactive presentation, attorneys will learn the unwritten rules of professionalism in baseball and other sports and whether these same concepts of professionalism can apply in the legal profession. We will discuss rules of professionalism, how to deal with difficult attorneys and how to improve professionalism in our daily practice of law.

Is Insurance Fraud Still Relevant?

Session Time: 10:15am-11:30am

Presenter: Matthew J. Smith, The Coalition against Insurance Fraud

Description: An expansive look at the impact of insurance fraud on persons and our economy. The class details how persons from each generation will, and do, commit insurance fraud but for differing rationales and reasons. The program concludes laying out a 3-step action plan for leaders to consider how we can change the entire culture of insurance fraud in America.

Objective: To drive home to attendees from all backgrounds the importance and impact of insurance fraud on our nation and challenge them to take the steps required to change the culture.

Level: Novice

How can Visual Analytics help with Fraud Investigation?

Session Time: 10:15am-11:30am

Presenter: Heather Gough, JP Morgan Chase

Description: Can today's modern tools assist analyst in investigating and preventing fraud? Let's open up the Tableau Platform and see what the tools within can do to help you gain insights and impact your businesses.

Objective: Demonstrate the Tableau Platform for fraud analyses.

Level: Intermediate

General Session: (Dis) Honesty-The Truth About Lies

Session Time: 12:00pm-12:55pm

Presenter: Yael Melamede, Salty Features

Description: It's human nature to lie; we all do it! From scandalous headlines to little white lies, (Dis) Honesty – The Truth About Lies explores the complex impact dishonesty has on our lives and everyday society.

Discovering True North

Session Time: 1:15pm-2:30pm

Presenter(s): Steve & Sanya Morang, Frank, Rimerman +Co. LLP

Description: In this session, you will determine the ethical baseline of your organization and discuss the value of defining a moral compass for both yourself and your organization. You will learn common hurdles and pitfalls facing practitioners, as well as how to leverage your organization's moral compass in conducting a fraud risk assessment.

Level: N/A

Is Insurance Fraud Still Relevant?

Session Time: 1:15pm-2:30pm

Presenter: Matthew J. Smith, Esq, The Coalition against Insurance Fraud

Description: An expansive look at the impact of insurance fraud on persons and our economy. The class details how persons from each generation will, and do, commit insurance fraud but for differing rationales and reasons. The program concludes laying out a 3-step action plan for leaders to consider how we can change the entire culture of insurance fraud in America.

Objective: To drive home to attendees from all backgrounds the importance and impact of insurance fraud on our nation and challenge them to take the steps required to change the culture.

Level: Novice

Think like a Fraudster

Session Time: 1:15pm-2:30pm

Presenter: Linda Miller, Grant Thornton LLP

Description: Understanding the types of fraud that your organization is vulnerable to is imperative to developing the right antifraud activities. To gain this understanding, you have to identify fraud schemes, which will involve putting on your 'fraudster' cap and walking through possible fraud types (internal and external), fraud risk entry points, and actors to identify vulnerabilities for fraud within individual departments, business processes or areas, and even enterprise-wide. This process will lead to comprehensive Fraud Risk Map for your organization, which is a resource you will be able to employ across your fraud risk management activities.

"Thinking like a fraudster" and coming up with the fraud schemes that could be used to commit fraud at your organization is a vital step in an effective fraud risk management effort, and this session will focus on providing the stepping stones for you to begin to become an expert in "Thinking like a fraudster" and developing a Fraud Risk Map for your organization.

Objective:

1. Understand what a Fraud Risk Map is and how to "Think Like a Fraudster"
2. Recognize and apply best practices for identifying fraud schemes and developing a Fraud Risk Map.
3. Understand how a Fraud Risk Map can be customized to each organization's needs.
4. Recognize the benefits of "Thinking Like a Fraudster" and developing a Fraud Risk Map.

Level: All

(Ethics) How to Keep Disciplinary Council from Your Door

Session Time: 1:15pm-2:30pm

Presenter: Philip Bogdanoff

Descriptions: Ethical conduct is a requirement for being a licensed attorney. Each week we read about disciplinary cases where attorneys are admonished suspended or disbarred for violating the Rules of Professional Conduct. In this presentation we examine recent disciplinary cases and the types of conduct that result in suspensions or disbarment. We will examine the rules of professional conduct as it relates to attorney misconduct. We will review film clips and determine whether attorneys committed professional misconduct. Attendees will discuss how attorneys can respond to inquiries by disciplinary counsel. Most importantly, attorneys will learn how to avoid professional misconduct. Attendees have described this presentation as “awesome, engaging, creative and informative, and the most interesting professional conduct presentation I have seen thus far.

(Dis) Honesty-The Truth About Lies (General Session Supplement)

Session Time: 1:15pm-2:30pm

Presenter: Yael Melamede, Salty Features

Description: It’s human nature to lie; we all do it! From scandalous headlines to little white lies, (Dis) Honesty – The Truth About Lies explores the complex impact dishonesty has on our lives and everyday society.

Vendor Collusion in Public Contracting

Session Time: 1:15pm-2:30pm

Presenter(s): Beth Hubbard, Jennifer Pratt, Robert Morgan, Sara Coulter, Colin Kelsey, Robert Yaptangco, and Jan Hudson, Office of the Ohio Attorney General

Description: Vendor Collusion in Public Contracting –Detection and Reporting

This presentation is geared towards public entity personnel who participate in any part of the purchasing process. It will educate attendees on the basics of antitrust law, including what constitutes unlawful collusion among vendors and why collusion harms purchasers. It will identify some of the most common “red flags” of collusion by sellers of goods and services to public entities, and will describe when and how to report detected anomalies in the purchasing process. As a part of this presentation, attendees will hear real life examples of vendor misconduct impacting Ohio public purchasers and the litigation that the Ohio Attorney General’s Office has engaged in in an effort to recover the overcharges suffered by schools, municipalities, state agencies and other governmental bodies. The presenters will also describe the Ohio Attorney General’s Partnership for Competitive Purchasing, a voluntary program aimed at assisting public entities in detecting and remedying vendor misconduct

Objective: Education

Level: N/A

General Session: Lessons From An \$8.5 Million Fraud

Session Time: 2:45pm-4:00pm

Presenter: Nathan Mueller

Description: This is a real-life example of fraud and the lessons that can be learned about the importance of controls, segregation of duties, system controls, processing controls, physical safeguards, and controls in a time of change and the reality of the fraud triangle.

Objective:

- To show the importance of controls done in a timely manner.
- Segregation of Duties
- Importance of System Controls
- Not Sharing Passwords
- Importance of Processing Controls
- Timely Reconciliation and Independent Review
- Physical Safeguards (Checks, Inventory
- Attention to Controls in a Time of Change
- Acquisition
- New ERP System

Level: Novice