



Rutgers Business School
Newark and New Brunswick

9th Fraud Conference

June 10, 2014

<http://raw.rutgers.edu/9fraud>

The New Jersey Chapter of Association of Certified Fraud Examiners is co-sponsoring a Fraud Conference with the Rutgers Business School. This event offers a unique forum to discuss emerging issues in the area of Fraud with experts and an outstanding opportunity to earn reasonable CPE credits in today's economic times. The event will be held on June 10, 2014 at the Rutgers Business School located at One Washington Park, Room 226, Newark, New Jersey, 07102, from 8:00 am to 4:30 pm.

Attendees will receive an estimated eight (8) CPE credits in Auditing for the Conference.

NASBA Sponsor Identification #116231

The cost for the event is as follows:

\$150 for ACFE /ISACA/AGA members with a minimum of 48 hours advanced reservation.

\$175 for ACFE/ISACA/AGA members with no prior reservation.

\$175 for non-ACFE/ISACA/AGA members with a minimum of 48 hours advanced reservation.

\$200 for non-ACFE/ISACA/AGA members with no prior reservation.

All checks will be collected at the door and should be made payable to "Rutgers-The State University". No credits cards will be accepted. To make a reservation, email the attached registration form to Professor Karl Dahlberg, Rutgers Business School, Department of Accounting & Information Systems at Dahlberg@andromeda.rutgers.edu

Intended audience: CPAs, Fraud Examiners, and professionals with an interest in ethics, fraud and computer systems.

Program description: the program consists of professionally qualified speakers presenting various topics of current interest to the profession.

Learning objectives: to provide updated information in the following areas

- Computer Forensics 101
 - Computer Forensics Process Overview
 - Forensic Analysis Concepts
 - File deletion and recovery
 - Unallocated space/slack space
 - Artifacts of interest for investigators
 - Incident Response Concepts
 - Incident response life cycle
 - Computer forensics in support of incident response
 - Case Studies
 - Challenges and Opportunities
- Financial Facilitation of Criminal Activity/Money laundering
 - Review of 18 U.S. Code 1956 – Laundering of Monetary Instruments
 - Review of U.S. Code 1957 – Engaging in Monetary Transactions in Property Derived from Unlawful Activity

- Investigative Methods for Money Laundering Cases
- Current Methods of Money Laundering by Organized Crime
- Case Study: Ponzi Scheme/Investment Scam
- Bulk Cash Smuggling
 - Methodologies
 - Cases and statutes
 - Casas de Cambio
 - Correspondent banking
 - Monetary instruments
 - Red flags of suspicious behavior
 - Black market peso exchange

Delivery method: group live

Program level: update

Prerequisites: none

Advance preparation: none

Refund policy: 100% refund if cancelled at least 48 hours prior to the event

Complaint resolution: complaints will be resolved by the Rutgers Accounting Research Center

Rutgers Business School 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 final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through this website: www.learningmarket.org.

Scheduled Speakers and Topics (below for biographies):

Computer Forensics 101

Sankara Shanmugam

Sankara Shanmugam is an Associate Director in the Incident Response & Forensics Investigations Practice at Protiviti. Prior to this, Sankara was a Forensic Examiner and Network Administrator at PG Lewis & Associates (acquired by Protiviti in March 2006).

Credentialed as a Certified Computer Examiner and an Encase Certified Examiner, he is proficient in the use of industry standard tools and methodologies. Having been involved in hundreds of cases as an investigator and lead examiner, Sankara has performed and/or led the forensic imaging of thousands of devices across many countries over the course of his career.

As lead examiner in several cases, Sankara has helped formalize strategy and execution procedures for investigations involving digital devices. Sankara has done case work involving Theft of Intellectual Property, Fraud, civil disputes, data destruction etc. He has prepared expert reports, provided written testimony and oral testimony in court for those cases as well as served as a consultant for pre-trial strategy.

Representative Engagements

- **Jayne Gordon v. Dreamworks Animation SKG, et al, Civil Action No.: 1:11-cv-10255-JLT (US District Court – Massachusetts)** – Performed computer forensic examinations of Plaintiff's devices and authored affidavits and expert reports on findings with regard to spoliation.

- **Incident Response – Insurance Company** – Lead examiner in a data breach incident with a large insurance company. Led the effort to forensically image over a hundred computers across multiple cities in the US and perform analysis to find the vector used to carry out the breach.
 - **Forensic Imaging/eDiscovery Processing – Multinational Pharmaceutical Company** – Performed and coordinated the forensic imaging of devices across countries in multiple continents for processing and review of electronic data for a large multi-country FCPA investigation.
 - **Young Woo & Assoc., LLC v. Andrew Kim, Index No. 652208/10 (Supreme Court of New York)** – Written testimony in the form of affidavits regarding forensic imaging and analysis performed with regard to theft of intellectual property and trade secrets.
 - **CreditSights, Inc. v. Paul Ciasullo, Docket No. 05-DV-9345 (US District Court – Southern District of New York)** - Written testimony in the form of an affidavit attesting to the processes and procedures used for the electronic discovery.
 - **Cyalume Technologies v. Omniglow LLC., Civil Action No. 06-706 (District Court – Springfield, MA)** – Wrote expert report on investigation findings. Oral testimony in court on findings.
 - **RLG, LLC v. TG Gallant Construction, Inc., Docket No. MID-L-6487-04 (Superior Court of New Jersey, Law Div: Middlesex County)** - Wrote expert reports on investigation findings. Qualified as Computer and Data Forensics expert in state court (Middlesex County, NJ) and offered oral testimony on findings from investigation
 - **NYC Office of Administrative Trials and Hearings** – Testimony in court regarding forensic investigation into inappropriate activities by an employee of a government entity.
 - **Keystone Fruit Marketing v. Brownfield, Civil Action No. CV-05-5087-RHW (E.D.Wa.)**. - Wrote expert report and a declaration with regard to findings during forensic investigation.
 - **John Hammer v. Hair Systems, Inc., Docket No. L-1464-03 (Superior County of New Jersey, Law Div: Monmouth County)**- Served as deposition consultant to depose opposing party's IT person. Wrote certification opining on opposing experts' analysis methodology.
 - **DeSantis v. TFI/EPI, Docket. No. 0CN-C-196-01 (Ch. Div. Ocean County)**. – Wrote expert rebuttal report in response to findings and opinions by opposing Computer Forensic firm, Pinkerton Consulting.
 - **Butler Capital Investments v. William Verner Daniel Jr., NASD-DR Arbitration No. 05-01792** - Wrote expert reports that led to extremely favorable settlement for client (BCI)
- Matter of Investigation of the City of Jersey City (2005)** - Written testimony in the form of affidavit for the attorneys for the City of Jersey City.

Money Laundering

Detective Mark W. Malinowski, CFE, CAMS

Mark W. Malinowski is a Supervising Detective with the Ocean County Prosecutor's Office assigned to the Special Investigations Unit: Economic Crimes Bureau/Internal Affairs/Corruption. He have been assigned to this unit for over thirteen years and have conducted various types of financial investigations ranging from theft by deception, money laundering, organized crime (street gangs and traditional), racketeering, mortgage fraud, insurance fraud, Ponzi schemes, tax evasion, and embezzlements. He was a member of the Ocean County Regional SWAT team from 2009-2011.

Mark W. Malinowski earned a Master of Science degree in Financial Fraud and Forensics from Carlow University in 2013 and a Bachelor of Science degree in Business Studies with a concentration in Marketing from Richard Stockton College of New Jersey in 2001. He have earned designations as both a Certified Fraud Examiner (CFE) and a Certified Anti-Money Laundering Specialist (CAMS).

Mark W. Malinowski designed and is an instructor for the Certificate in Financial Crimes Investigations program at the Richard Stockton College of New Jersey, Center for Public Safety & Security.

In addition to the above information, I am a certified State of NJ police instructor who teaches financial investigations, money laundering, gambling offenses, and identifying fraudulent documents at the Ocean County Police Academy.

Bulk Cash Smuggling

Karl E. Dahlberg, CFE, CISA, CPA, Instructor, Rutgers University

Mr. Dahlberg is currently a Part Time Instructor of Accounting and Information Systems at Rutgers University. In those capacities, he oversees accounting research projects and instructs accounting information system courses at both the graduate and undergraduate level. Courses included: Introduction to Financial Accounting; Introduction to Management Accounting; Cost Accounting; Auditing and Assurance, and Fraud Examination.

Mr. Dahlberg has retired from the Federal Government. He was formally an Information Technology Specialist at the Northern New Jersey Branch Office of the Defense Contract Audit Agency (DCAA), Picatinny Arsenal, New Jersey. In that capacity, he supervised the performance of all information system reviews of Defense Contractors in Northern New Jersey. The reviews were based on the COSO framework. The COSO framework became the basis for Section 404 of Sarbanes-Oxley. His former duties included performance of information system audits on the DCAA Region Staff, Philadelphia, Pa., and DCAA Supervisory Auditor at ITT in Clifton, New Jersey. Mr. Dahlberg has been in DCAA for 23 years.

Mr. Dahlberg is a Certified Public Accountant in the State of New Jersey, a Certified Fraud Examiner, and a Certified Information Systems Auditor. He has assisted the U. S. Attorney's Office with the use of computers and fraud allegations. He previously served as an Adjunct Professor of Accounting at Kean University, Union, New Jersey.

Mr. Dahlberg was involved with Enterprise Resource Planning, Automated Labor Entry and information system control reviews. He has been involved in Year 2000 Compliance reviews of Defense contractors and has lectured to State government auditors and professional organizations on Sarbanes-Oxley, Year 2000 issues and other system related internal control issues.

Mr. Dahlberg earned his BA in Economics from Chapman University, Orange, California (1976) and his MBA in Accounting from Rutgers GSBA, Newark, New Jersey (1979). He is a Marine Corps combat veteran of Vietnam where he received the Purple Heart for gunshot wounds while serving as a rifle platoon leader. He is active in veteran affairs and is the Past Commander, Department of New Jersey, American Veterans and is currently a tour guide at the New Jersey Vietnam Veterans Memorial.

Mr. Dahlberg is Past President of the New Jersey Chapter Information Systems Audit and Control Association and has instructed the Certified Information Systems Auditor Examination review course. Mr. Dahlberg is also the Past President of the Northern New Jersey Chapter of the Association of Government Accountants. Mr. Dahlberg has also been invited by the American Institute of Certified Public Accountants to grade the CPA Exam as an exam reviewer and the specialist for information technology. He is currently the President of the New Jersey Chapter of the Association of Certified Fraud Examiners.