

Greater Pittsburgh



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The Greater Pittsburgh Area Chapter (GPAC) of the Association of Certified Fraud Examiners Newsletter. This newsletter is sent to members of the Greater Pittsburgh Area Chapter to keep them informed of events and happenings related to the Chapter.

December Program Highlights

Multiple speakers represented the Allegheny County District Attorney's Office and the County Controller's Office for the December meeting. Unfortunately, District Attorney Stephen Zapalla had a last minute schedule conflict. In his place, the lineup of speakers included Mr. Zapalla's Chief of Staff, Christopher Conrad, Assistant District Attorney Lawrence Claus, investigator William Miller, and Mr. Tumlo from the County Controller's office.

Mr. Conrad spoke about the computer crimes task force, and the prosecution of computer related crimes. Mr. Conrad indicated that the majority of the cases are child pornography cases. A computer crime investigation usually centers on finding the IP address of the criminal, getting an address for the IP address, and then locating the perpetrator. Mr. Conrad provided a detailed handout of the different computer criminal statutes.

Mr. Tumlo of the County Controller's office spoke in place of the Controller, Mark Flaherty. The Controller's office has a fraud hotline, 412-350-4300. The line doesn't get a lot of calls, but the office investigates all referrals. The Controller's office conducts audits of providers and vendors to the county, including human services, administration, and financial transactions.

William Miller is the financial crimes investigator for Allegheny County. Mr. Miller provided an overview of financial crimes and the causes. Mr. Miller talked about several local cases including the LeNature case, and the Platz case.

Lawrence Claus spoke to the group about white collar criminal

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cases prosecuted in the county the resulted in jail sentences for the perpetrators. Mr Claus discussed that financial restitution is fine if there is a reasonable chance of restitution by the offender. Mr. Claus also pointed out the there are mandatory prison sentences for those that bilk out people over 60 years of age.

The speakers then took several questions from the attendees. Overall a tremendous group of presenters.

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Calendar of Upcoming Events

January 10, 2006

Al Vangura, Investigative Techniques Related to Personal Injury Fraud

February 14, 2006

Attorney Richard Andracki, The Pitfalls of Writing a Fraud Report.

March 14, 2006

Allegheny County

Web Site for the Investigator:

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January Speaker Al Vangura, Investigative Techniques Related to Personal Injury Fraud

The January program will Al Vangura. Topic is going to be Investigation Techniques Related to Personal Injury Fraud.

Mr. Vangura specializes in forensic biomechanics and analyzes human movements and personal injuries to determine consistency with physical evidence and testimony. Mr. Vangura conducts in-depth technical analyses determining the *mechanism of injury* or the relationship between externally-applied forces and the resulting internal forces, which result in injuries like bone fractures or dislocations, soft-tissue tears, avulsions and ruptures. Mr. Vangura has provided technical consultations, investigations, research, analysis, reports and testimony regarding disputes resulting from injuries including: slips/trips/falls, vehicle crashes, product failures, athletic and recreational participation, construction accidents, manufacturing accidents, playground accidents, medical device failures, etc.

Mr. Vangura has an extensive background in product design and development with products including: medical devices for Respirationics, Hill-Rom, and CardiacAssist, athletic products for Reebok, Addidas and the U.S. Olympic Biathlon team, military aircraft for Boeing Defense and Space and the International Space Station for NASA. Mr. Vangura holds an M.S. Degree in Bioengineering, a B.S. Degree in Exercise and Sports Science, and an A.S. Degree in Mechanical Engineering Technology and has worked as a machinist

for over 10 years.

Please join us for this interesting and relevant presentation.

Fraud Fact: Time Line Analysis

Time line charts reveal how related events unfold chronologically. They are useful for establishing cause and effect between events, for corroborating witness statements and for simulating a likely sequence.

Conducting Internal Investigations, Gathering Evidence and Protecting your Company

The Greater Pittsburgh Chapter Library

Title

2003 Edition of the Encyclopedia of Fraud (cd)
2003 Edition of the Fraud Examiners Manual (cd)
Auditing Accounts Receivable for Fraud
Conducting Internal Investigations
Contract and Procurement Fraud (CD Rom)
Cooking the Books – Video/workbook
Fraud Related Internal Controls
How Fraud Hurts You and Your Organization (cd)
Interviewing and Interrogation (book by Don Rabon)
Investigating Fraudulent Financial Transactions (2 CD-Rom set)
Statement Analysis (CD Rom)
The Computer and Internet Fraud Manual

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Fraud Fact: Becoming a CFE

Make an investment in your future and position yourself as an expert in the profession. You can do both by becoming a Certified Fraud Examiner. CFEs have a unique set of skills that are not found in any other discipline; they combine a knowledge of complex financial transactions with an understanding of law, criminology, investigation and how to resolve allegations of fraud.

Job Opportunity:

The Nottingham Group LLC has full and part time openings for staff consultants and contractors. The Nottingham Group LLC is a boutique consulting firm specializing in conducting forensic accounting investigations. The duties of a staff consultant include computer modeling, research, document review, assistance with investigations and report writing.

Minimum Job Requirements:

Candidates should possess or be working towards a bachelor's degree in accounting. Relevant work experience will be considered as well. 1-2 years in accounting and/or business.

Email resume and salary requirements to: admin@nottinghamgroup.com

Best wishes for a prosperous, healthy and Happy New Year!

We look forward to seeing you at future Chapter events!

