

Greater Pittsburgh Chapter

August 2007
Volume 8 Issue 3



The ACFE is the professional organization for fraud examiners. The mission of the ACFE is to reduce the incidence of fraud and white-collar crime, and to assist the membership in its detection and deterrence.



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August Meeting: Interview Techniques for Fraud and/or Criminal Suspects DEA Special Agent Kevin Michael Donnelly

Kevin Donnelly of the Drug Enforcement Agency conducted a presentation on Interview Techniques for Fraud and/or Criminal Suspects on behalf of Dempsey Meyers & Co, LLP., an auditing and accounting firm in Pittsburgh. Mr. Donnelly stated that the more opportunity there is to commit crime, the more crimes are committed. Donnelly pointed out the Adelphia case when John Rigas was asked by a reporter if he did anything wrong. Rigas answered, he didn't do anything wrong. This was the wrong question though. In Rigas' mind, he didn't do anything wrong. The question should have been, did you do anything illegal?

Donnelly advised the group don't allow people you are interviewing to hide behind their own company, it's not an excuse.

Donnelly explained several interview techniques for interviewing subjects. Donnelly encouraged watching the subject's behaviors and listen closely to what they say.

Donnelly talked about the four needs which facilitate a person committing a crime and interview strategies for these types of offenders.

Donnelly concluded by taking questions from the group.



Committees

Membership
Kelvin Pier

Newsletter
Craig Workman

Networking
James Fellin

Education
Craig Workman

Website
John Elliott

Please contact a committee chair with ideas, or to help on committee activities.

Upcoming Chapter Events

September 12, 2007

Chief Joe Hoffman
White Oak Police Chief
Case Study – Bribery and
Extortion Case

October 10, 2007

Robert Cameron
Marshall Dennehey Warner
Coleman & Goggin
Arson and Vehicle Theft

November 14, 2007

Perry Minnus
Alcoa, Director of Ethics and
Compliance
Topic to be announced

December 12, 2007

Robert Ridge,
Thorp Reed Law Firm
Foreign Corrupt Practices Act

September 12, 2007 Presentation

Chief Joe Hoffman, Chief, White Oak Police Department, former Treasury Agent:

Chief Hoffman will provide a presentation on a bribery and extortion case he worked involving Federal Agents. Prior to becoming Chief of the White Oak Police Department, Hoffman was a Treasury Agent for 23 year. Part of his responsibilities with the Treasury department involved Internal Security and the investigation of Federal Officers involved in a bribery and extortion case. Chief Hoffman also served on the Pennsylvania Crime Commission. Please join us for what promises to be an interesting presentation.

Registration: 11:45 AM to 12:00 Noon

Presentation: 12:00 Noon to 1:00 PM

Place: Tambellini's Restaurant
139 7th Street
Pittsburgh PA 15222

**Cost: Members & Associates of the Pittsburgh Chapter: \$20
All others: \$30**

CPE: Qualifies for 1 credit hour of continuing professional education.
Attendance certificates will be provided.

RSVP: to Shelley Bias via: shelley.bias@alcoa.com

Or Phone: 412-553-2240

From the ACFE

Job Seekers and Employers: Post resumes and jobs at the [New ACFE Job Board](#)

Exclusive Resources, Training, Tools and other Benefits of [ACFE Membership](#)

*Download Anti-Fraud Videos
[ACFE Fraud Examination Tools](#)*

Plan Your Training with the [ACFE Events Calendar](#)

Detecting Unearned Revenues Recorded as Sales

Examine cash receipts. Select large cash receipts, especially those near year end, and determine when the sale was consummated. A customer's check copy usually is attached to its invoice and shipping documentation (the invoice package). Examine the invoice package to identify the date the sale was completed and the date of the check. Note that check dates usually are not the date that the seller received the check. The examiner should.

Therefore, refer to the deposit slip to determine when the cash was received by the seller. Checks are often deposited the day they are received. For example, if a check is dated December 25, the deposit slip is dated December 29, and the shipping document is dated January 2, then a liability should be recorded at year end.

[How to Detect and Prevent Financial Statement Fraud.](#)

Fraud Resource Center on ACFE Website

Whether you are new to the fight against fraud or a seasoned expert, access the latest anti-fraud information, articles, data and statistics you need to stay knowledgeable in this evolving profession.

- [Searchable Articles](#)
- [Find a CFE](#)
- [Fraud Examination Tools](#) **New!**
- [Publications](#)
- [EthicsLine](#)
- [External Links](#)
- [Downloads](#)
- [Fraud Magazine CPE Quiz archive](#)

<http://www.acfe.com/fraud/fraud.asp>

Website for the Investigator: USA.GOV

www.usa.gov

Official information from the US government. An interagency initiative that provides a portal to get US government information and services on the web.



Watch out for new programs in the not too distant future!

Checkout the Pittsburgh Chapter on the web

<http://www.acfe-pgh.org>

We look forward to seeing you at future Chapter Events!