

MAY 13, 2021 | CALGARY, AB

# 2021 VIRTUAL CONFERENCE

PRESENTED BY THE ACFE CALGARY CHAPTER



[WWW.ACFE-CALGARY.COM](http://WWW.ACFE-CALGARY.COM)

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To register please go to [www.acfe-calgary.com](http://www.acfe-calgary.com)

Free for ACFE Calgary Chapter Members

Non-Members: \$50

Annual ACFE Calgary Chapter Membership: \$50

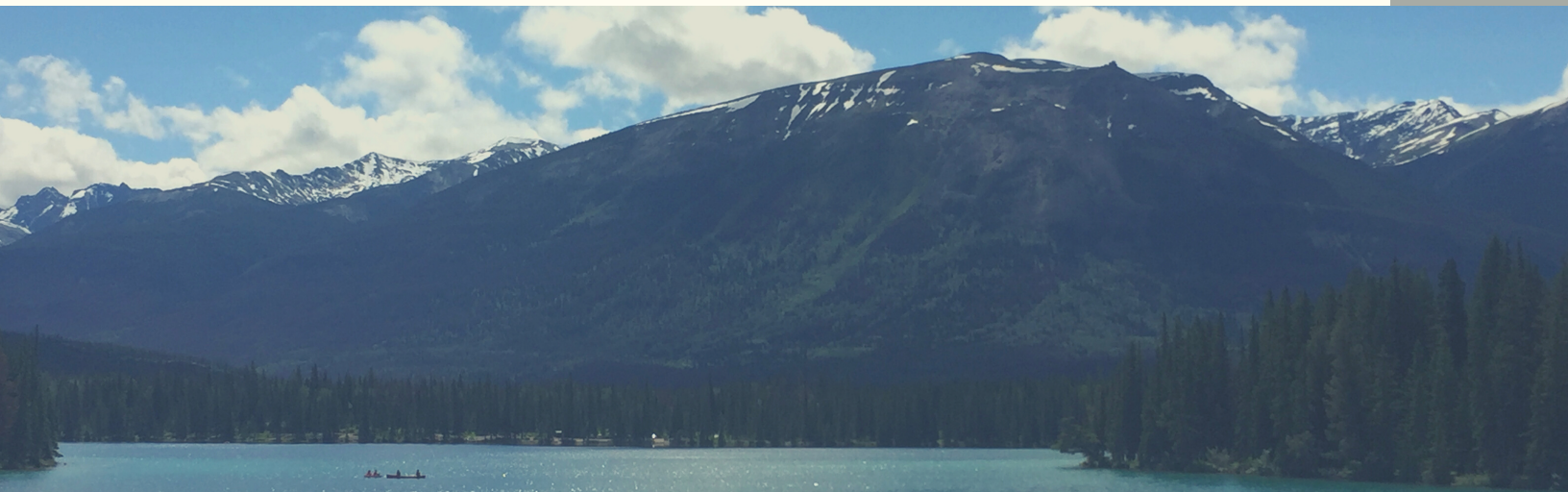
All Sessions Offered Virtually via ZOOM

A link to register for the zoom webinar will be sent in your confirmation email. If you do not receive a confirmation email shortly after registering, please check your junk mail folder and then contact [president@acfe-calgary.com](mailto:president@acfe-calgary.com) if you are unable to locate the email.

Eligible for 8 hours of Professional Development Credits  
including 2 hours of Ethics.

# AGENDA

8:30 a.m. - 8:45 a.m.	Opening Remarks: Nicole Chute, ACFE Calgary Chapter President
8:45 a.m. - 10:45 a.m.	Ethics for CFEs : Presented by David Malamed
10:45 a.m. - 11:00 a.m.	Break
11:00 a.m. - 12:00 p.m.	Combating and Managing Bribery and Corruption Risk: Presented by Krista Mooney, Casey McNally, and Karen Choy Sguotas
12:00 p.m. - 12:45 p.m.	Lunch
12:45 p.m. - 1:45 p.m.	Cyber Security for Association of Certified Fraud Examiners: Presented by Kathy McDonald
1:45 p.m. - 2:45 p.m.	Lessons Learned: An Examination of the International Centre of Regulatory Excellence: Presented by Eric Leonty
2:45 p.m. - 3:00 p.m.	Break
3:00 p.m. - 4:15 p.m.	Anton Pillers: Presented by Rick Billington and Greg Draper
4:15 p.m. - 4:30 p.m.	Closing Remarks: Nicole Chute, ACFE Calgary Chapter President



# PRESENTATIONS

## **Ethics for CFEs**

**Presented by: David Malamed, CPA, CA, DIFA, CPA (Illinois), CFE, CFEI, CFF**

In his course, we examine professional ethics that will help guide your choices as a CFE professional. Using actual real-life cases, you will gain insight into the tools, methods, and framework to make decisions based on moral principles. During the two hour webinar, we will specifically focus on:

- An awareness of the rules
- Key Responsibilities
- Insight into the standards
- Codes of ethics and professional codes of conduct
- How independence is critical to the credibility of CFEs
- Working differently with different stakeholders
- The importance of ethics in maintaining the ACFE reputation
- Real-life examples and answers to ethical scenarios
- Methods of uncovering ethical issues

## **Combating and Managing Bribery and Corruption Risk**

**Presented by: Krista Mooney, CPA, DIFA, CFE, CFF, Karen Choy Sgoutas, and Casey McInally, CPA, CA, CFE**

A recent Global CEO survey conducted by PwC found that 78% of chief executives do not believe their risk exposure data to be comprehensive enough to inform their decisions. In this session, using examples from practice, PwC will profile how analytics and machine learning are used to investigate allegations of bribery and corruption.

We will also explore proactive measures from a detection and monitoring perspective that can be used to effectively manage risk and generate compliance insights into potential areas of fraud, including corruption, within an organization.



# PRESENTATIONS

## **Cyber Security for Association of Certified Fraud Examiners Presented by Kathy McDonald, M.O.M., MSc., CPP**

In this presentation, Kathy will address cyber security, with practical tips and resources to reduce online risk for the home and the workplace. This virtual presentation is designed for anyone interested in learning more about:

- Common tactics, techniques and procedures used in social engineering attacks
- Online threats that have increased during this pandemic including, identity theft, revenge porn, cyber bullying, and online fraud
- Solid tactics that will help safeguard you and your family while working remotely
- Ideas and tips to prevent oversharing personally identifiable information online

## **Lessons Learned: An Examination of the International Centre of Regulatory Excellence Presented by Eric Leonty, CPA, CA, ICD.D**

In 2018, the Auditor General received a complaint alleging a number of serious concerns with activities related to the International Centre of Regulatory Excellence (ICORE) at the Alberta Energy Regulator (AER). As a result, the Office of the Auditor General carried out an extensive examination, which identified a number of critical failures related to the use of resources, managing potential conflicts of interest, information management, compliance with legislation, and corporate culture.

This presentation will highlight important lessons to be learned on how controls can break down when those charged with oversight fail to heed the warning and improperly assess systems and risks. It will also include lessons learned and key success factors identified by the Office of the Auditor General in conducting an examination of this kind.

# PRESENTATIONS

## **Anton Pillers**

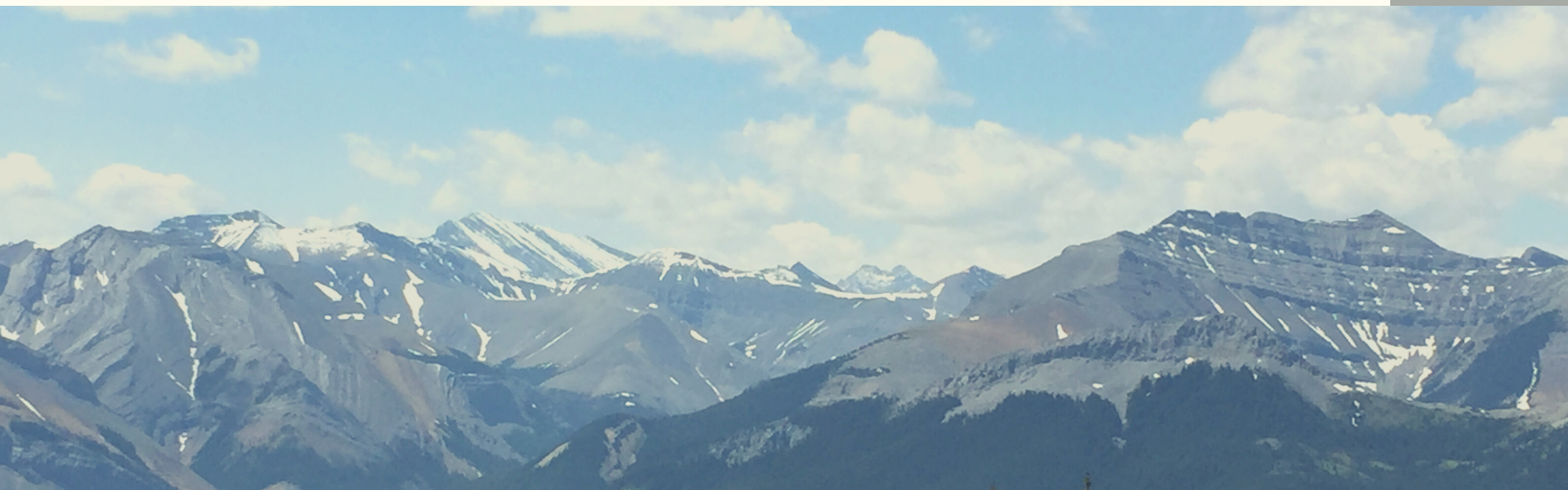
**Presented by Rick Billington Q.C. and  
Greg Draper, FCPA, FCGA, CFE, DIFA**

The Courts of Canada and the UK call Anton Piller Orders one of the three “nuclear weapons of the litigator’s arsenal”. Powerful pre-trial remedies obtained without the knowledge of the Defendant, they are used to secure evidence that is at risk of destruction. Rick Billington, Q.C. has participated in dozens of Anton Piller Orders.

He brings his experience in developing precedent-setting judicial remedies to combat fraud. He has often combined Anton Piller Orders with orders to seize assets, and has jailed those who contemptuously violated the Court’s directions.

Rick will review fundamentals of Anton Piller law, discuss how orders are executed and used throughout the life of a lawsuit, and discuss recent Court pronouncements on these rare and dynamic remedies.

Joining Rick will be Greg Draper, who will bring an investigator’s viewpoint to the operational aspects of Anton Piller Orders. Drawing on experience with numerous APOs over the past 15 years, Greg will share advice on minimizing the risks and maximizing the effectiveness of these high-stakes proceedings.



## PRESENTERS

### DAVID MALAMED

CPA, CA, DIFA, CPA (Illinois), CFE, CFEI, CFF

David is a court-qualified expert in Forensic Accounting and Fraud Investigation with more than 20 years of experience. David has acted as a litigation consultant, expert witness, forensic accountant and fraud investigator. David has consulted, testified and authored expert Forensic Accounting and Investigative reports accepted and used in civil, criminal and public inquiry proceedings.

David lectures and presents at conferences, Rotman University's Master of Forensic program, and regularly publishes thought leadership on fraud, ethical issues and forensic accounting. David brings the two hour ethics webinar to life through using stories from real cases and experiences involving fraud, forensics and ethical concerns.



### KATHY MCDONALD

M.O.M., MSc., CPP

Kathy MacDonald is a retired police officer with the Calgary Police Service, with almost three decades of investigative and crime prevention experience. She has been instructing cyber security courses through the University of Calgary for over ten years. In addition to conducting presentations about cyber crime prevention, Kathy conducts Open Source Intelligence (OSINT) investigations through Toddington International.

Kathy recently published *Cybercrime: Awareness, Prevention, and Response*, a comprehensive Canadian resource talking about how cybercrime affects individuals, businesses, governments, institutions, and organizations.

In 2009, the Governor General of Canada, invested Kathy with the Member of the Order of Merit of the Police Forces, M.O.M., in recognition to her commitment to cybercrime prevention. Kathy was recently awarded one of the Top 20 Women in Cyber Security 2020 - Canada.

## PRESENTERS

### ERIC LEONTY

CPA, CA, ICD.D

Eric began his career with the Office of the Auditor General of Alberta in 2003 and has been an Assistant Auditor General since 2013. As a leader within the OAG, he provides guidance and oversight for the financial statement and performance audits of several government ministries, including Agriculture and Forestry, Energy, Environment and Parks, Health and Justice and Solicitor General.



Eric works closely with executive and oversight groups in many different areas of government and represents the Auditor General with the Public Accounts Committee of the Legislative Assembly and the Provincial Audit Committee. His expertise in legislative auditing has supported the advancement of international auditor general offices, leading him to work on the installment of effective audit strategies in foreign government auditing teams.

Eric actively participates within the broader legislative audit community through the Canadian Council of Legislative Auditors, having served as a vice-chair of the performance audit training oversight committee and as a member of its Strategic Matters Committee. The Council is an organization devoted to supporting the continued development of auditing methodology, practices and professional development.

Born and raised in rural Alberta, Eric's commitment to the province is rooted in the fact that Alberta is home for him and his family. In 2003, he received Bachelor of Commerce degree from the University of Alberta and became a member of the Chartered Professional Accountants of Alberta in 2006. As a proud husband and father of two daughters, Eric is committed to making a difference in the lives of Albertans and strives towards building a stronger future for those who reside in the province.

## PRESENTERS

### KAREN CHOY SGOUTAS

Karen Choy Sgoutas is a Director in the New York Forensic Technology practice that specializes in the forensic collection, analysis, and disclosure of electronic data to support investigations, regulatory enquiries, and litigation matters. Ms. Sgoutas has extensive experience in applying complex data analytics and the application of analytical techniques to identify unusual patterns of behavior or anomalies in the context of these matters.



Ms. Sgoutas has experience leading large complex projects for multinationals in the preservation, collection, and analysis of data as part of fraud investigations, accounting irregularity investigations, fraud, insolvency, and regulatory compliance matters.

With over sixteen years of experience, Ms. Sgoutas has led technology-driven workstreams on global forensic and anti-bribery/anti-corruption matters, including investigations, remediation and compliance assessments. Leveraging this expertise, Ms. Sgoutas has led the development of solutions to apply analytics to proactively detect and mitigate anti-corruption, fraud and other compliance risks.

Ms. Sgoutas spent several years in London where she played a leading role in the development of a forensic data analytics capability, which included recruiting, training, and managing a data analytics team.

Ms. Sgoutas' forensic technology and investigative analytics assignments have included some of the most high profile engagements for the practice covering matters in the UK, Europe, Africa, and Asia. Ms. Sgoutas has supported clients across a range of industries, including Energy, Financial Services, Retail & Consumer, Insurance, Automotive, and Pharmaceutical Life Science.

Ms. Sgoutas is a graduate of the University of Texas at Austin with a degree in Management Information Systems and a minor in Finance.



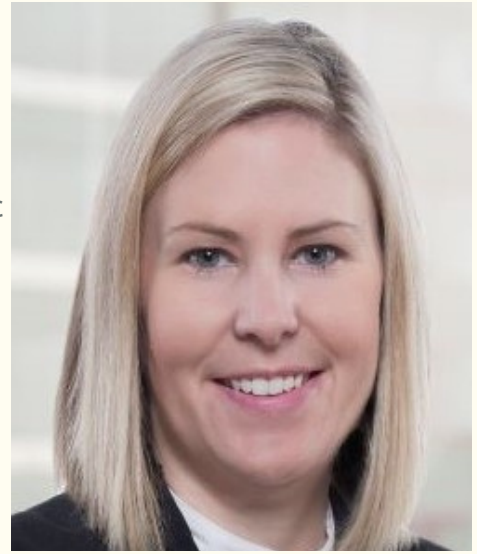
## PRESENTERS

### KRISTA MOONEY

CPA, CA, DIFA, CFE, CFF

Krista is a Partner and the Practice Leader for PricewaterhouseCoopers LLP's Western Canada Forensic Services Group. Krista specializes in providing investigative and forensic and accounting services to a diverse client base ranging from private companies to large public multi-national corporations and governments.

Krista's investigations have included such issues as employee theft of intellectual property and confidential information, procurement fraud, payroll fraud, lapping schemes, and allegations of bribery and corruption. Krista also conducts computer and digital forensic engagements including the preservation, collection, processing and production of data in support of investigations and litigation. Krista also assists clients in identifying fraud vulnerabilities by conducting fraud risk assessments and remediating control issues relating to a fraud.



### CASEY MCINALLY

CPA, CA, CFE

Casey McNally is a Director in PwC's Forensic Services practice in Calgary. Casey specializes in forensic accounting, fraud investigations, anti-bribery and corruption services, and fraud risk mitigation.

Casey has investigated numerous cases, both domestically and internationally, involving bribery & corruption, kickbacks, theft of IP, fraudulent reporting, and many forms of asset

misappropriation. Casey also provides advice to clients in developing effective anti-fraud regimes and anti-bribery and corruption compliance programs.

Casey's experience also includes document discovery, intelligence gathering, and asset tracing. Casey has extensive experience working with internal and external counsel, government agencies, law enforcement, and the boards and management of both private and public companies.

## PRESENTERS

### **RICHARD BILLINGTON Q.C.**

Richard Billington, Q.C. is the head of Billington Barristers, a corporate and commercial litigation boutique in downtown Calgary. He has over 35 years of litigation experience including as counsel in many precedent setting cases involving remedies to combat fraud, internet defamation and misappropriation of intellectual property. More than 80 of his cases have been reported in various law reports. His representation has included engagements throughout the four western provinces, Ontario and the Northwest Territories, and he has often spoken at national seminars on extraordinary remedies, insolvency and advanced litigation techniques.



He has participated in dozens of Anton Piller Orders as plaintiff or defence counsel and has been appointed as Independent Supervising Solicitor on multiple occasions, including by the Court of Queen's Bench of Alberta and the Federal Court. His practice includes commercial arbitration, energy industry disputes, restructuring, and defamation claims. His volunteer work includes coaching mooting and debate at both the University and high school levels. He was appointed Queen's Counsel by the Province of Alberta in 2005.

## PRESENTERS



**GREG DRAPER**  
**FCPA, FCGA, CFE, DIFA**

Greg is a Partner with MNP's Forensics and Litigation Support practice. He holds a bachelors degree in criminal justice, and Master of Business Administration, and a graduate Diploma in Investigative and Forensic Accounting. He earned the CFE designation in 2006, and is a Chartered Professional Accountant (FCPA, FCGA), Certified in Financial Forensics, Institute Certified Director, and Certified Anti-Money Laundering Specialist.

He assists clients in mitigating and managing their legal, financial and reputational risks related to fraud and other ethical breaches. Greg has extensive experience conducting investigations and with the execution of civil injunctions including Anton Piller Orders.

Greg also assists clients proactively with anti-money laundering compliance reviews, fraud risk assessments, and anti-corruption due diligence. Greg has been recognized by the courts, the media, and his peers as an expert in his field. He has served on a number of Boards and was the inaugural Chair of CPA Alberta.

Before joining MNP, Greg served 10 years in the Royal Canadian Mounted Police, where he was a senior investigator of complex international financial crimes including a variety of fraud schemes, capital markets offences, and money laundering offences. He has worked with law enforcement, prosecutors, and regulators in Canada and the US to seize the proceeds of crime across North America and the Caribbean.