

*The Georgia Society of CPAs*

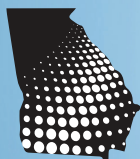
# Fraud & Forensic Accounting Conference

September 27, 2018

Event Code: 13020,  LS13020

GSCPA Learning Center

Atlanta, Georgia



**The Georgia Society  
of CPAs**



Nonprofit Organization

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Permit No. 1366

**Fraud & Forensic  
Accounting Conference**

**The Georgia Society  
of CPAs**



Six Concourse Parkway  
Suite 800  
Atlanta, GA 30328

# Fraud & Forensic Accounting Conference

**September 27, 2018 | Event Codes: 13020,  LS13020**

**GSCPA Learning Center | Atlanta, Georgia**

**CPE Credit: 8 hours (with a possible 4 hours A&A)**

Learn best practices from national experts on tax fraud and what your clients need to know. Explore ways to protect your organization from risk and prevent your company and clients from becoming victims. Recent case studies, updates, and developments will be reviewed.

## Facility

### **The Georgia Society of CPAs Learning Center**

Six Concourse Parkway, Suite 800 | Atlanta, Ga. 30328  
404-231-8676 | 800-330-8889

## Hotel

### **The Westin - Perimeter North**

Seven Concourse Parkway NW, Atlanta, Ga. 30328  
770-280-9860 | Website: [bit.ly/WestinAtlantaGSCPA](http://bit.ly/WestinAtlantaGSCPA)  
Please mention GSCPA when making your reservation.

## Task Force

### **CHAIRS**

Natalie Lewis, CPA/CFF, CFE, Baker Tilly Virchow Krause, LLP, Atlanta, Ga.

### **MEMBERS**

Jacquelyn Anderson, CPA, Atlanta Regional Commission, Atlanta, Ga.

Theodore Brown, CPA/CFF, CFE, MAFF/CVA, Aprio, Atlanta, Ga.

Paul Dopp, ABV, CFF, CVA, GlassRatner Advisory & Capital Group, Atlanta, Ga.


Karen Fortune, CPA/CFF, MAcc, IAG Forensics, Marietta, Ga.


Barbara Hall, CPA, Sun Trust Bank, Atlanta, Ga.

Nnennaya Anyaebosi, CPA, CIA, CGAP, MARTA, Atlanta, Ga.

Joe Odom, CFE Chamberlain, Hrdlicka, White, Williams, & Aughty, Atlanta, Ga.

## LIVE STREAM ATTENDANCE

Event Code:  LS13020, CPE Credit: 8 hours General with a possible 4 hrs A&A

Live stream allows you to attend the conference from your home, office or anywhere you can access the internet. You view the sessions in real time as part of the audience and have interaction with other attendees via chat areas. Sessions in the program indicated with the  symbol are available to stream.

# Program Schedule

**7:15 - 8 a.m. Registration and Continental Breakfast**

**8 - 8:05 a.m. Welcome and Announcements**

**8:05 - 9:20 a.m.**

## **A - Attorney-Client Privilege and the Crime-Fraud Exception**

*James W. Cobb, J.D., Caplan Cobb, Atlanta, Ga.*

*Sarah Brewerton-Palmer, J.D., Caplan Cobb, Atlanta, Ga.*

Attorney-client privilege protects most communications between clients and their lawyers, however there are exceptions to every rule. Recent activity has brought some attention to crime-fraud exceptions. Discuss the newest developments and what is or isn't protected by the attorney client privilege.

**9:20 - 9:30 a.m. Break**

**9:30 - 10:45 a.m.**

## **B - Business Interruption Claims: Best Practices for a Successful Recovery**

*Joseph Galanti, CFA, CFE, Grant Thornton LLP, Atlanta, Ga.*

*Kara Cleary, Barnes & Thornburg LLP, Atlanta, Ga.*

Discuss why business interruption (B.I.) risk is important; explore the basics of B.I. coverage, such as triggers, common issues, and potential areas of recovery; discuss coverage for B.I. resulting from natural disasters and common coverage issues that may arise during the course of such a claim; review the claim process and how to calculate business income losses; and identify best practices for a successful recovery, including working with a forensic accountant, setting forth your claim in the best light possible to the carrier, and providing tips if coverage litigation is necessary.

**10:45 - 11 a.m. Break**

**11 - 11:50 a.m.**

## **C - Bitcoin, Blockchain and Fraud Risks Around Them (A&A)**

*Jagruiti Solanki, CPA, MBA, CGMA, Aprio, Atlanta, Ga.*

Take a deeper look into the risks around bitcoin and blockchain. Discussion will cover blockchain asset accounting; realized and unrealized gains/losses; tracking crypto transactions and its importance; audit considerations and risk; select best practices in how to account for blockchain and crypto transactions; and high-level tax considerations.

**11:50 a.m. - 12:45 p.m. Lunch**

**12:45 - 2 p.m.**

## **D1 - FCPA and Conducting an Anti-Corruption Audit (A&A)**

*Paul Greenspan, CFE, Alvarez & Marsal, Atlanta, Ga.*

*Colleen Christensen, Georgia-Pacific, Atlanta, Ga.*

Anti-corruption enforcement continues to dominate the headlines, with eye-popping fines and penalties appearing in the news regularly. Receive a brief overview of the Foreign Corrupt Practices Act and other anti-bribery laws, review recent FCPA settlements and enforcement trends, discuss the keys to an effective anti-corruption compliance program, and highlight best practices when conducting anti-corruption risk assessments and audits.

## **D2 - What Taxpayers Need to Know About the 2017 Tax Act**

*Hale Sheppard, Esq., Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, Ga.*

In December 2017, Congress passed the Tax Cuts and Job Act (TCJA), one of the most impactful pieces of tax reform legislation since 1986. The Act creates changes affecting U.S. taxpayers, both domestically and internationally, including lower tax rates, altered allowable deductions, mandatory deemed/constructive repatriation of offshore income, expansion of Subpart F income rules, and critical changes to ownership attribution rules relating to certain foreign entities. Review these changes and identify future areas of dispute.

**2 - 2:10 p.m. Break**

**2:10 - 3 p.m.**

## **E1 - The Role of a Forensic Accountant in Bankruptcy Cases**

*Ian Ratner, ABV, ASA, CFE, GlassRatner Advisory & Capitol Group, Atlanta, Ga.*

Focus on the many roles that forensic accountants and litigation experts play in a typical bankruptcy case. Almost all parties to a bankruptcy require forensic accounting assistance from time to time. Identify the parties to a bankruptcy and why they might hire a forensic accountant and what special issues need to be considered in bankruptcy for the forensic accountant.

## **E2 - Anatomy of a Tax Fraud (A&A)**

*Richard Litwin, The Litwin Law Firm, PC, Atlanta, Ga.*

*Josh K. Waites, Georgia Department of Revenue, Atlanta, Ga.*

Technological developments in data analytics have facilitated the movement toward searching for and finding taxpayers that defraud the state by underreporting taxes, collecting taxes from customers and not reporting and remitting the taxes, withholding taxes from employees and not remitting the taxes and other efforts to evade or defeat taxes. Discussion will include (1) an overview of how the Department of Revenue determines whether to pursue a criminal or civil fraud case; (2) a survey of the applicable Georgia tax fraud statutes (criminal and civil); (3) some anecdotal examples of how the Department pursues tax fraud; and (4) a discussion of how to minimize liability where a taxpayer has committed fraud but has not been contacted by the DOR.

**3 - 3:10 p.m. Break**

**3:10 - 4:25 p.m.**

## **F1 - Documents Don't Lie, People Do (A&A)**

*Scott Hilsen, J.D., CFE, KPMG, Atlanta, Ga.*

The truth is, everyone lies. It is part of human nature. But when a client lies to a CPA, it can have serious and sometimes criminal consequences. A critical aspect of an auditor's work is reading people, not only spreadsheets. Knowing the behavioral signs to look for and the verbal clues to listen for can help you tell if someone is not being honest. After 25 years of investigating, litigating, and writing about corporate fraud and corruption, discuss strategies and tactics to detect deception.

## **F2 - Lessons Learned from Recent AML Enforcement Actions**

*Jesse Morton, J.D., LL.M., Stout Advisory, Atlanta, Ga.*

*Scott Rosenbaum, CPA, CFE, Stout Advisory, Atlanta, Ga.*

Examine several recent Bank Secrecy Act/Anti-Money Laundering-related enforcement actions from various bank regulators including, but not limited to, Rabobank, N.A., U.S. Bancorp, and Western Union. Analyze the facts and circumstances that led to the actions, the penalties and consequences of the compliance failures, and the practical lessons learned.

To register for the Fraud and Forensic Accounting Conference, please visit [www.bit.ly/Fraud-18](http://www.bit.ly/Fraud-18)

# REGISTRATION

Event Code: 13020

Name MI Last Member #

Company/Firm Name

Address City State Zip

Phone Fax Email

Registration Confirmation: ☐ Mail **OR** ☐ Email

Check here if registration includes a change of address: ☐

## PRICING INFORMATION

	Members	Nonmembers	LIVE STREAM Members	LIVE STREAM Nonmembers
Early Registration Fee by September 6	<input type="checkbox"/> \$270	<input type="checkbox"/> \$370	<input type="checkbox"/> \$270	<input type="checkbox"/> \$370
Standard Registration Fee	<input type="checkbox"/> \$330	<input type="checkbox"/> \$430	<input type="checkbox"/> \$330	<input type="checkbox"/> \$430
Late Registration Fee after September 24	<input type="checkbox"/> \$370	<input type="checkbox"/> \$470	<input type="checkbox"/> \$370	<input type="checkbox"/> \$470

**Cancellation Policy:** Cancellations/Transfers made up to three weeks before the seminar or conference will not incur an administration fee. Cancellations/Transfers made during the Standard Fee time frame are subject to a \$50 administration fee. Cancellations/Transfers made within three business days are subject to a \$100 administration fee for members; \$150 for nonmembers. Cancellations/No shows on the date of the event forfeit the entire registration fee. No refunds or transfers of course fee will be made after the date of the event.

## PAYMENT INFORMATION

- ☐ Use Money on Account
- ☐ Check for \$\_\_\_\_\_ made payable to The Georgia Society of CPAs
- ☐ Amount to charge credit card \$\_\_\_\_\_
- ☐ Personal Card **OR** ☐ Company Card
- ☐ Discover ☐ MasterCard ☐ AmEx ☐ Visa

Card Number Expiration Date



Name as it appears on card

Signature



## BREAKOUT SESSIONS

Choose one session per time slot



### 12:45 - 2 p.m.

- ☐  D1 - FCPA and Conducting an Anti-Corruption Audit (A&A)
- ☐  D2 - What Taxpayers Need to Know About the 2017 Tax Act

### 2:10 - 3 p.m.

- ☐  E1 - The Role of a Forensic Accountant in Bankruptcy Cases
- ☐  E2 - Anatomy of a Tax Fraud (A&A)

### 3:10 - 4:25 p.m.

- ☐  F1 - Documents Don't Lie, People Do (A&A)
- ☐  F2 - Lessons Learned from Recent AML Enforcement Actions



## MATERIALS

Choose how you wish to receive conference materials

The Fraud and Forensic Accounting Conference is a paperless conference and all materials will be available electronically as PDFs. Materials will be available to download in advance and participants will receive an email when they are available.

For more information on eMaterials visit: [ematerials.gscpa.org](http://ematerials.gscpa.org).

## ITEMS TO NOTE

If you have a specific dietary or other need, please contact the CPE Department at least one week prior to the conference at 404-504-2985 or 800-330-8889, Opt. 3.



If you have special needs under the Americans with Disabilities Act, please attach a written description or call 404-504-2985 or 800-330-8889, Opt. 3.

## REGISTER TODAY!

**INTERNET** registration available at [www.gscpa.org](http://www.gscpa.org)

**MAIL** your completed registration with credit card information or check made payable to The Georgia Society of CPAs to:  
The Georgia Society of CPAs  
Six Concourse Parkway, Suite 800  
Atlanta, GA 30328

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