

THE DELMARVA CHAPTER OF THE  
INSTITUTE OF MANAGEMENT ACCOUNTANTS

[www.imanet.org](http://www.imanet.org)

IN PARTNERSHIP WITH

BETA ALPHA PSI ACCOUNTING HONOR SOCIETY

AND

THE ACCOUNTING AND LEGAL STUDIES DEPARTMENT  
PERDUE SCHOOL OF BUSINESS  
SALISBURY UNIVERSITY

IS PROUD TO ANNOUNCE THE 5<sup>th</sup> ANNUAL

## Shore Fraud Conference 2009

The Conference will be held on Friday, November 13, 2009 on the campus of **Salisbury University**. The Conference will begin with check-in, continental breakfast, networking and opening remarks from 7:30 to 8:30 am in the Wicomico Room at the Guerreri Center. Presentations will follow from 8:30 am – 4:30 pm. The all-you-can-eat luncheon buffet which consists of a wide variety of food items is included in your conference cost and will once again be held in the Caroline Room at the Commons. We are offering 8 hours of continuing professional education for the all-inclusive low price of **\$120.00**.

We are pleased to be able to bring a world class conference to the Eastern Shore. This is an opportunity for department heads, partners, managers and directors, fraud professionals, accountants, auditors, investigators, law enforcement personnel, educators and students to learn about fraud from some of the finest world class practitioners.

There will be plenty of free, easy parking on campus. Ok, maybe not. Check out the information regarding new construction and the parking situation on campus with regards to the new parking garage (see below). We are expecting a large turnout from Shore professionals from Delaware, Maryland and Virginia. Dress for the Conference is **Business Casual**. As an added bonus, there will be a significant number of Salisbury University students in attendance. Here is an opportunity for Shore professionals to get a “leg up” in recruiting from the Class of ‘10.

# The Institute of Management Accountants

The Institute of Management Accountants (IMA®) ([www.imanet.org](http://www.imanet.org)) is the world's leading organization dedicated to empowering management accounting and finance professionals to drive business performance. IMA is the voice of change and the voice of the future for the more than 90 percent of finance function professionals in the U.S. who work in-house at companies, rather than in public accounting.

With a network of nearly 65,000 professionals, IMA provides the expertise, leadership, education, training and certification necessary to prepare management accountants on the regulations and accounting strategies affecting today's global economy. IMA provides a dynamic forum for management accounting and financial professionals to develop and advance their careers through its Certified Management Accountant (CMA®) program, cutting-edge professional research, practice development education, networking, and the advocacy of the highest ethical and professional practices.

Recognizing that the roles of in-house finance professionals (which include CFOs and controllers) are different from the functions of auditing and financial reporting, IMA is working to “rebalance” the accounting profession by returning focus to the roles and responsibilities performed by management accountants, who build quality financial and governance practices and build business value where they work.

Adhering to the highest ethical business standards, IMA is committed to protecting business and society by assuring that accounting and finance professionals are ethically sound and appropriately qualified to exercise effective decision support, planning, and control over the organization's value-creating operations. IMA believes the organization is well positioned to restore shareholder confidence by working with companies of all sizes to better understand the accounting process and recognize the important role of management accountants.



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## CONFERENCE PRESENTERS:

### **Toby J. F. Bishop, CPA, CFE, FCA**

Toby Bishop is the Director of the Deloitte Forensic Center for Deloitte Financial Advisory Services LLP. He is a contributing author and member of the board of editors of *Business Crimes Bulletin*. He has been named five times in Accounting Today's Top 100 Most Influential People in the Accounting Profession.



Toby is a co-author, with Frank Hydoski, of *Corporate Resiliency: Managing the Growing Risk of Fraud and Corruption* (Wiley, 2009) and a related article in the *Harvard Business Review* (October, 2009).

As a member of the Antifraud Programs & Controls Task Force of the American Institute of Certified Public Accountants (AICPA), Toby co-authored *Management Antifraud Programs and Controls: Guidance to Help Prevent, Deter, and Detect Fraud as well as Management Override: The Achilles' Heel of Fraud Prevention - The Audit Committee and Oversight of Financial Reporting*. He also co-authored the joint IIA/AICPA/ACFE guidance paper titled *Managing the Business Risk of Fraud: a practical guide*.

Toby is the former president and chief executive officer of the Association of Certified Fraud Examiners (CFEs), the global professional association of nearly 50,000 antifraud professionals in 125 countries. He is a global thought leader in the area of fraud prevention and detection with a special focus on the issue of financial statement fraud. He was invited by the Public Company Accounting Oversight Board (PCAOB) to speak on the subject of forensic auditing at a meeting of the board's Standing Advisory Group.

A global commentator on fraud trends, Toby has been quoted in major international publications such as *India Today*, *The London Daily Telegraph*, and *The New York Times*. His material has also appeared in *Accounting Today*, *The American Banker*, *The Auditor's Report*, *Bottom Line/Business*, *CFO magazine*, *Compliance and Ethics Magazine*, *Compliance Week*, *Computerworld*, *Corporate Counsel*, *Corporate Crime Reporter*, *The CPA Journal*, *Director's Alert*, *Fraud Magazine*, *GRC 360*, *INSIGHT*, *Internal Auditing*, *Journal of Accountancy*, *NACD Directorship*, *Sarbanes-Oxley Compliance Journal*, *USA Today*, *Wall Street & Technology*, and *White-Collar Crime Fighter*.

Toby has appeared on television in several countries. He has brought his thought-provoking insights on fraud to events for organizations such as the AICPA, state CPA societies, the Association of Certified Fraud Examiners, accounting fraternity Beta Alpha Psi, CFO Conferences, the Institute of Internal Auditors, the Institute for International Research, and the Institute of Management Accountants. He also provides education on fraud for boards of directors, audit committees, and executives.

Dedicated to using education to empower others to fight fraud effectively, Toby has given presentations to more than 1,000 professors to help them equip the next generation of accounting and finance professionals. A popular invited speaker, he has given interactive presentations to thousands of undergraduate and graduate students at universities around the world.

A native of England, Toby is a graduate of Oxford University. He is a CPA licensed in Illinois and Massachusetts, a CFE (Certified Fraud Examiner), and a fellow of the Institute of Chartered Accountants in England & Wales (FCA).

### **Ryan C. Hubbs, CFE, CIA, PHR, CCSA, CFS**



Ryan Hubbs is a Sr. Staff Internal Auditor and Investigator for Entergy Services, Inc. in New Orleans, Louisiana. His responsibilities include conducting internal investigations and investigative audits on a myriad of issues including contractor fraud, employee fraud, conflicts of interest, ethics violations, policy and procedural violations, to name a few. Mr. Hubbs has researched and worked extensively on the design and implementation of Entergy's Fraud Risk Assessment program and to date has conducted several fraud risk assessments. Mr. Hubbs worked several years overseeing and participating in the internal audit department's contractor audit and recovery program. Mr. Hubbs conducts training for all new supervisors at Entergy on internal controls and fraud. He has given lectures on fraud, waste and abuse to students at Louisiana State University, University of New Orleans and Tulane University. Mr. Hubbs has been a speaker for the ACFE at their national fraud conference and has spoken at various other professional groups across the United States. Mr. Hubbs has also written for the ACFE publication, the Fraud Magazine.

In addition to his career at Entergy, Mr. Hubbs volunteers his time to the St. Tammany Parish Sheriff's Office in the Special Operations Division. He holds the rank of Reserve Corporal and Detective and assists the Property Crimes Division on White Collar Fraud cases. His other duties also include search and rescue operations as well as routine water patrols. He also spent considerable time conducting search and rescue operations post Hurricane Katrina.

Mr. Hubbs is also the current chapter President of the New Orleans ACFE Chapter. Post Hurricane Katrina, Mr. Hubbs identified the need for a local ACFE Chapter in the New Orleans area. After working with the National ACFE Headquarters, the New Orleans chapter was able to be re-established in the fall of 2007.

Mr. Hubbs is also an online faculty member with the University of Phoenix. He teaches a graduate level course called "Managing the Business Enterprise" to working professionals around the globe.

Mr. Hubbs graduated from Louisiana State University with a Bachelor of Science in Business Administration and a minor in Sociology/Criminology. He later graduated from Louisiana State University with a Masters in Business Administration. Mr. Hubbs' law enforcement training includes graduation from the EBRSO Reserve Training Academy and the Texas Basic Police Officer's Academy. He is a Certified Fraud Examiner (CFE), a Certified Internal Auditor (CIA), Certified in Control Self-Assessment (CCSA), Certified Human Resources Professional (PHR), and a Certified Fraud Specialist (CFS).

## **Gerard M. Zack, MBA, CPA, CFE, ACFE FELLOW**



Gerard Zack is the president of Zack Accounting and Consulting P.C., which specializes in providing fraud prevention consulting and investigation services, internal audit, training, and internal control services for businesses, nonprofit organizations, and government agencies throughout the United States and Europe.

Gerry is based in Rockville, Maryland and has provided audit and anti-fraud services since 1981. Gerry is a Certified Fraud Examiner and a Certified Public Accountant and has focused most of his career on audit and fraud-related services. Gerry is recognized as one of only nine Fellows in the 50,000-member Association of Certified Fraud Examiners (ACFE) based on his contributions to the anti-fraud field.

Gerry is the author of two books on fraud: *Fair Value Accounting Fraud: New Global Risks and Detection Techniques* (to be published August 2009 by John Wiley & Sons) and *Fraud and Abuse in Nonprofit Organizations: A Guide to Prevention and Detection* (pub. by John Wiley & Sons). He is the author of numerous articles on fraud and teaches seminars on fraud prevention and detection for businesses, government agencies, and nonprofit organizations. Gerry also serves on the faculty of the ACFE. He has also been engaged by more than 50 CPA firms to provide customized internal staff training on specialized auditing issues, including fraud detection in audits. He is a frequent speaker at national conferences, including the Annual Conference of the ACFE and national conferences sponsored by the AICPA. In 2009 Gerry received the James R. Baker Speaker of the Year Award sponsored by the ACFE.

Gerry is also the founder of the Nonprofit Resource Center, through which he provides training and online financial management tools specifically geared towards the unique internal control and financial management needs of nonprofit organizations. Mr. Zack earned his M.B.A at Loyola College in Maryland and B.S.B.A at Shippensburg University of Pennsylvania.



**SHORE FRAUD CONFERENCE**  
**FRIDAY, NOVEMBER 13, 2009**  
**FINAL AGENDA**

**7:30 – 8:15 AM**                      **CHECK-IN – GUERRERI CENTER (WICOMICO ROOM)**

**8:15 – 8:30 AM**                      **WELCOME AND OPENING REMARKS**

**8:30 – 10:00 AM**                      **KEYNOTE ADDRESS**

**Toby J. F. Bishop, CPA, CFE, FCA**  
**Deloitte Financial Advisory Services LLP**  
**Chicago, IL**

**Corporate Resiliency: Managing the Growing Risk of  
Fraud and Corruption**

**10:00 – 10:20 AM**                      **BREAK**

**10:20 – 11:50 AM**                      **MORNING SESSION**

**Ryan C. Hubbs, CFE, CIA, PHR, CCSA, CFS**  
**Entergy Services, Inc.**  
**New Orleans, LA**

**Detecting and Preventing Employee Expense/Purchase  
Schemes During a Fiscal Crisis**

**11:50 – 1:00 PM**                      **LUNCHEON BUFFET – COMMONS (CAROLINE ROOM)**

**1:00 – 4:20 PM**                      **AFTERNOON SESSION**

**Gerard M. Zack, CPA, CFE, ACFE FELLOW**  
**Nonprofit Resource Center**  
**Zack Accounting and Consulting P. C.**  
**Rockville, MD**

**Fraud Prevention in Difficult Economic Times**

**4:30 PM**                                      **CONFERENCE CONCLUDES**

**CAMPUS MAP AND TRAVEL DIRECTIONS**

We encourage you to carpool and to take advantage of the opportunity to obtain a Visitor's Parking Pass online. Here is a link for driving directions, maps and parking passes for the Salisbury University Campus:

<http://www.salisbury.edu/Info/Directions.html>

**REGISTRATION FOR SHORE FRAUD CONFERENCE  
NOVEMBER 13, 2009**

**PLEASE REGISTER EARLY – SEATING IS LIMITED!**

**PLEASE CHECK ALL THAT APPLY**

\_\_\_\_\_ I am a Member of the Institute of Management Accountants (IMA) (Your cost is \$105)

\_\_\_\_\_ I attended the (Circle All That Apply) 2005 2006 2007 2008 Shore Fraud Conference  
(Your cost is \$105)

\_\_\_\_\_ I am attending the Shore Fraud Conference for the first time (Your cost is \$120)

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**REGISTRATION INFORMATION (PLEASE PRINT) \*\*CONFIRMATION SENT TO E-MAIL  
ADDRESS LISTED \*\***

**NAME:** \_\_\_\_\_  
(As it will appear on certificate of attendance)

**NICKNAME:** (for nametag) \_\_\_\_\_

**EMPLOYER:** \_\_\_\_\_

**POSITION:** \_\_\_\_\_

**ADDRESS:** (include City, State and Zip)  
\_\_\_\_\_  
\_\_\_\_\_

**TELEPHONE:** \_\_\_\_\_ **EMAIL:** \_\_\_\_\_

**I WOULD LIKE TO RECEIVE E-MAILS OF FUTURE IMA ACTIVITIES** \_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

**DATE:** \_\_\_\_\_ **SIGNATURE:** \_\_\_\_\_

\_\_\_\_\_ I have enclosed my check or money order (sorry, we CANNOT accept credit cards) in the  
amount of \$ \_\_\_\_\_ (Payable to IMA Delmarva Chapter)

**\*\*\*\*\*MAIL TO: Shore Fraud Conference, P.O. Box 411, Salisbury, MD 21803-0411**