



# November 2022 Chapter Meeting

Live In-Person & Also Virtual-Online



*Maryland's Anti-fraud Resource*

MARTIN'S WEST

FRIDAY, NOV. 18TH

## MARY BRESLIN, CFE, CIA

**Mary Breslin** is the founder of Verracy, formerly Empower Audit Training & Consulting, and specializes in internal audit transformation, operational and financial auditing, fraud auditing & investigations, and corporate accounting.

Ms. Breslin's career spans over 20 years in internal auditing, management, and accounting for companies such as ConocoPhillips, Barclays Capital, Costco Wholesale, Jefferson Wells, and Boart Longyear. With significant international experience, she has managed audit programs in more than 50 countries.

Most recently, Ms. Breslin held the title of Vice President and Chief Audit executive, where she transformed a checklist audit function into a value-add audit department that regularly delivered measurable business results through the use of risk-based auditing, data analytics, continuous education, and skill development for her leadership team and staff.



Mary was an early adopter of analytics for audit and has been utilizing data analytics in her career in both audit and fraud work for over 15 years. She has transformed the capabilities of audit functions using data analytics programs using ACL, IDEA, and Arbutus Analyzer. Through her expertise and guidance, she has helped large global organization leverage analytics to significantly increase coverage, automate continuous auditing and monitoring, and actively fight fraud. Additionally, Ms. Breslin has extensive fraud audit and investigation experience and has conducted major fraud investigations on multiple continents, including large-scale federal cases domestically. She has developed and implemented fraud auditing programs in various industries focused on both accounting and operations.

Ms. Breslin attended Rutgers University and received her BS in accounting, and she earned an MBA from the University of Phoenix while living and working overseas. She is a Certified Internal Auditor (CIA) and Certified Fraud Examiner (CFE). She maintains memberships in the Institute of Internal Auditors (IIA), the American Institute of Certified Public Accountants (AICPA), the Information Systems Audit and Control Association (ISACA), the Society of Corporate Compliance (SCCE), and the Association of Certified Fraud Examiners (ACFE). She is currently an instructor and conference speaker for the IIA, ACFE, and ISACA.

**We are pleased to offer 4 Hours of ACFE & NASBA-Approved CPE  
Attend for only \$25 per person (just \$6.25 per CPE hour)**

**All are welcome: ACFE, IIA, AGA, etc., membership is NOT required**

### WHO SHOULD ATTEND?

Internal and Independent Auditors and Investigators

Accountants

Educators and Students

Legal Professionals

Certified Fraud Examiners

Anti-Fraud Specialists

Criminal Investigators

Prosecutors

Defense Attorneys

Local, State and Federal Law Enforcement Officers

Compliance Professionals

Regulators

Financial and Risk Professionals

Chief Financial Officers

### CONTINUING PROFESSIONAL EDUCATION

At total of 4 hours of CPE will be granted on a 50-minute hour. **NASBA Sponsor Number 125190.** ACFE Maryland Chapter #21 is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org)

**Delivery Method:** Group Live

**Prerequisites:** Knowledge of Fraud and Fraud Schemes

**Advanced Preparation:** None

**Program Level:** Intermediate



# ROOT CAUSE ANALYSIS: GETTING TO THE ROOT OF THE MATTER

## What is Root Cause Analysis (RCA)?

A process used to define, evaluate, and systematically analyze “a problem” to determine the underlying factors or reasons for the problem

A nonconformity = a problem, error, instance of noncompliance, or missed opportunity

Root cause analysis is a series of tools that work in concert with each other, rather than as a single approach. Using these tools, one is able to identify the key to an issue and take steps to ensure that the problem does not reoccur.

## Why Root Cause Analysis for Fraud Examiners?

- Because what you see may not always be fraudulent!
- The red flags of fraud may be present due to challenges, problems, or change in an organization, yet not actually be fraud.
- Red flags only point to where to look, not what has caused a problem.
- When fraud is not found, we must be able to explain what is really happening.
- Root Cause Analysis will help us understand and explain the “what” and the “why” behind issues
- When fraud is found, Root Cause Analysis will help better explain and correct the problems that led to the opportunity for fraud.

## You will learn how to:

- Define what Root Cause Analysis (RCA) is and how it helps solve problems
- Recognize tools and methodologies that can be utilized for Root Cause Analysis
- Discuss why Root Cause Analysis is important for fraud examiners
- Discuss when to utilize Root Cause Analysis in an investigation
- Explain the common challenges when using Root Cause Analysis

\*ACFE and NASBA-approved Continuing Professional Education (CPE), 4 hours of Auditing (AUDT).

\*For those of you who will be **attending in-person**, our speaker will be traveling from Austin, TX to Baltimore, and will be presenting live, from Martins’ West, at the scheduled times, in real-time.

\*For those of you who will be **attending virtually**, we will be endeavoring to present a training event as close to a live, in-person experience for you as possible. We want to bring our speaker’s enthusiasm and energy to you.

\*We have arranged for a professional video company to travel to Baltimore and to broadcast the presentation live, **not** via Zoom, or ON24, etc.; but rather in-person in real-time. You will be able to enjoy the look and feel of the training in its entirety from the comforts of your home or office.

\*\*\*Ms. Breslin introduced this training at the recent 33rd Annual Global Fraud Conference, held in Nashville, TN. We are pleased to offer this training at a substantially reduced cost. If you are considering attending, please take a look at what we are offering. You won’t be disappointed.

**NOTE:** We do not sell or share your registration or personal information.

## 4 Hours of ACFE & NASBA-Approved CPE

### Total Cost: \$25 (just \$6.25 per CPE hour)

**MEETING INFORMATION:** Due to the travel requirements of our presenter, we will be strictly adhering to the meeting agenda. We hope that we have allowed ample time within the meeting for attending to professional and personal matters. **So as not to miss out on any of the action, please be ready to go when the session is about to resume.**

**CERTIFICATE OF CPE ATTENDANCE:** For those of you **attending in-person**, several times during the presentation, you will be required to enter a code on your attendance sheet. For those of you **attending virtually**, several times during the presentations, you will be required to acknowledge a prompt which will indicate your participation in that particular presentation. When you have entered the codes or acknowledged the prompts for a particular presentation you will have earned the designated CPE hours.

**IMPORTANT CPE INFORMATION:** Prior to the date of the training, specific instructions will be sent directly to you so that you understand what you will need to do to earn your CPE and how you will download your CPE Certificate.

**EVALUATIONS & FEEDBACK:** We are very grateful for your support over the years. You deserve nothing less than world-class presenters which we intend to provide right here in our own backyard. We sincerely hope that you will let us know if there is anything that we can do to make our meetings more enjoyable for you. We ask that you take the time to fill out the evaluation form which will be sent to you electronically, shortly after our meeting.

#### EVENT POLICIES —CANCELLATIONS & REFUNDS:

- If you have registered and/or paid for an event and you need to cancel, you **MUST** email **mdchap21@gmail.com** no later than 10 days prior to the event to request a refund and/or to cancel your registration.
- Cancellations within 10 days of the event will not be eligible for a refund, but substitutions will be accepted. Please request substitutions by emailing **mdchap21@gmail.com**
- The Chapter must confirm event registrations with the online video provider prior to the event and any changes after this time period can become a financial cost to the Chapter. The Chapter reserves the right to make the final determination on what percentage charge/refund will be returned for cancellations made after the cutoff. The default condition is that cancellations made after cutoff will be charged at 100% and/or no refunds will be permitted. In the event the Chapter determines that partial charges or refunds will be allowed, they will be made on a case by case basis. In the event an attendee does not show up to the event, the registration cost will be forfeited.

### Maryland Chapter #21 of the Association of Certified Fraud Examiners

**We will be accepting registration beginning on Monday, August 15th, 2022**



# **MARYLAND CHAPTER MEETING**

**FRIDAY, NOVEMBER 18, 2022**

**AGENDA - Eastern Time (ET)**

<b>7:00 – 8:00 AM</b>	<b>IN-PERSON (Check-in &amp; Continental Breakfast) or VIRTUAL-ONLINE (Check-in)</b>
<b>8:00 – 8:10 AM</b>	<b>WELCOME AND OPENING REMARKS</b>
<b>8:10 – 9:20 AM</b>	<b>SESSION - 1   Understanding Root Cause Analysis</b>
<b>9:20 – 9:35 AM</b>	<b>BREAK</b>
<b>9:35 – 10:45 AM</b>	<b>SESSION – 2   Root Cause Analysis Methodologies and Techniques</b>
<b>10:45 – 11:00 AM</b>	<b>BREAK</b>
<b>11:00 – 12 NOON</b>	<b>SESSION – 3   Communicating Root Causes</b>
<b>12:10 PM</b>	<b>MEETING CONCLUDES</b>