

**24<sup>th</sup> Annual  
Fraud Conference**

# BEST PRACTICES

**October 3-5• 2022**

Via the Zoom Platform  
courtesy of UofT's  
MFAcc Program

*Canadian content to  
specifically address fraud  
in Canada*



# Conference Speakers



**\*Joe Albert - CPA, CIRP, DIFA, LIT**  
*Licensed Insolvency Trustee and Partner*  
Albert Gelman Inc  
[in](#) [e](#)



**Meredith DeKalb-Miller - MFS**  
*Forensic Document Examiner*  
Meredith DeKalb Miller & Associates  
[in](#) [e](#)



**\*\*Nick Angellotti - FCPA, FCA, DIFA, CFI, CFF, CFE**  
*President*  
Williams Meaden & Moore Inc  
[in](#) [e](#)



**Marie-Chantal Dréau - CPA, CPA-IFA, MBA, CFE**  
*Partner, Forensic Services*  
PricewaterhouseCoopers LLP  
[e](#)



**\*\*\*Varoujan Arman - BA, JD, CFI**  
*Partner*  
Blaney McMurtry LLP  
[in](#) [e](#)



**Jesse Dufour - CPA, CA, CFE**  
*Senior Audit Manager*  
Office of the Auditor General of Ontario  
[in](#)



**\*Richard Billington - KC**  
*Founder*  
Billington Barristers  
[in](#) [e](#)



**Myriam Duguay - CBV, CPA, CA, CA-IFA, CFF**  
*Partner*  
KPMG LLP  
[in](#) [e](#)



**Jack Blackier - FCA, LLM**  
*Partner*  
Cox & Palmer  
[in](#) [e](#)



**\*\*\*Erin Egeland - MBA, CPA, CGA, CFI**  
*Accounting Professor & Department Chair*  
Vancouver Island University  
[in](#) [e](#)



**John Boscarol - LLB**  
*Partner*  
McCarthy Tétrault LLP  
[in](#) [e](#)



**Bruce Engel - JD**  
*Criminal Defence Lawyer*  
Engel & Associates  
[in](#) [e](#)



**Tim Braovac - MBA, MFAcc, CPA, CMA**  
*Official Receiver | Senior Bankruptcy Analyst*  
Office of the Superintendent of Bankruptcy  
[in](#)



**Julie Fawcett - CPA, CA, MFAcc**  
*Lead-Forensic AML*  
Flow Traders- Amsterdam (EU)  
[in](#)



**\*\*\*David Debenham - MBA, JD, LLM, MFAcc, FCPA, FCMA, CFF, CFI**  
*Counsel*  
Low Murchison Radnoff LLP  
[in](#) [e](#)



**Danielle Ferron - AdE**  
*Partner*  
Langlois Lawyers  
[in](#) [e](#)



**David Debenham**  
*Judge (Retired)*  
Kansas District Court



**Cameron Field - MSc, CAMS**  
*Vice President*  
VIDOCQ Group  
[in](#) [e](#)

# Conference Speakers



**Rob Fowlie - CPA, CA, CFE, IFA**

Partner  
MNP



**Terence Karacsony - BComm, CPA, CA, MFAcc**

Senior Manager/Vice President  
MDD Forensic Accountants



**Jerrard B Gaertner - CPA, CA, CFF, CITP, CISA, CISSP, CGEIT, CIPT, CFI, CIA, LIT**

President  
Managed Analytic Services



**Athena Koros - CPA, CMA, MFAcc**

Managing Director  
Athena Koros, CPA, CMA



**Jeffrey Gilbert - BComm, MPAcc, DIFA**

Executive Director Investigations & Strategic Projects  
Office of the Auditor General Manitoba



**Lauren Liang - JD**

Partner  
Clark Wilson LLP



**Daniel Goldbloom - JD**

Barrister and Solicitor  
Goldbloom Law



**\*\*Kevin Lo - CISSP, CCE, CFI, EnCE**

Managing Director, Digital Forensics  
Froese Forensic



**\*Ivor Gottschalk - CPA, CA, CFF, CBV**

Partner  
Williams Meaden & Moore Inc



**Jack Martin - CPA, CA, CISA, CFF**

Partner  
KPMG LLP



**Stephanie Greenwald - DIFA, MFAcc, CFE**

Partner, Litigation Support Services  
RSM Canada



**Chris McDonald - CD, MPA, BSc, CCFI, CFCE**

Managing Director, Cyber Forensic Investigations  
PricewaterhouseCoopers LLP



**\*\*\*Norman Groot - LLB, CFI**

Director/Lawyer  
Investigation Counsel PC



**Matt McGuire - FCPA, FCA, CFF, CAMS, AMLP, CC**

Co-Founder & Practice Leader  
The AML Shop



**Patricia Harris - CPA, CA, DIFA, CBV, CFF, MFAcc**

Senior Investigator  
CPA Ontario



**Karen Ng - CPA, CA, CFE**

Manager, Forensics & Litigation Support  
MNP



**\*\*Andrew Heal - JD, LL.M., CFI**

Partner  
Heal & Co LLP



**Michael Nowina - LLB**

Partner  
Baker & McKenzie LLP





**\*\*\*Dave Oswald - CPA, CA, CA(SA), CFI, CFE**

*Owner*  
Forensic Restitution



**Becky Seidler - CPA, CA, CBV, CFF**

*Partner*  
KPMG LLP



**Kim Patenaude - BSocSc,LLB**

*Partner*  
RavenLaw LLP



**Khaled Shoeb - MFAcc**

*Ex Senior Advisor - Cyber Fraud*  
Laurentian Bank Financial Group



**Rob Philpotts - BSc**

*Director - Cyber Threat Mgmt & Response*  
BDO Canada LLP



**\*Charles Smedmor - CPA, CA, CFF, CFE**

*Managing Director*  
Smedmor & Associates



**Jean-Charles Plante - BComm, CPA, CA, CFE, CFF**

*Director*  
RSM Canada



**\*\*David Stewart - CPA, CGA, CFI**

*Partner, Forensics, Financial Crime*  
Deloitte



**Richard Pound - KC, AdE**

*Retired Counsel - Stikeman Elliot*  
*Member - International Olympic Committee*



**Rob Stelzer - CPA, CIRP, LIT**

*Partner*  
Grant Thornton



**Kas Rehman - CPA CA CFE CFF**

*Partner*  
KPMG



**Michael Tweedie**

*Researcher, Author & Retired Barrister*



**Dave Robinson - CPA CA CFE CFF**

*Senior Manager/Vice President*  
MDD Forensic Accountants



**\*\*Fred Watkin - BBA MFAcc CPA CA CFI**

*Managing Director*  
Pinnacle CPAs Professional Corporation



**Sharleen Saldanha - CPA, CA**

*Sr Manager, Forensics, Financial Crime & AML Practice*  
Deloitte



**\*\*\*Chetan Sehgal - CPA, CA, CFF, CFI, CAMS**

*Partner*  
BDO Canada LLP



**\*\*\*Board Member, \*\*Member, \*Affiliate**

# ACFI 24<sup>th</sup> Annual Fraud Conference

Monday - October 3, 2022

TIME	TRACK A	TRACK B
8:30 - 8:40	Opening Remarks	
8:40 - 9:30	<p>“Sport Fraud: Sometimes It’s Not Just for the Money”  <b>Richard Pound - Stikeman Elliot/International Olympic Committee</b></p>	
9:35 - 10:25	<p>“Fraud in the Metaverse”  <b>Varoujan Arman - Blaney McMurtry LLP</b></p>	<p>“Using the Power of Data in Fraud Detection &amp; Investigations”  <b>Dave Oswald - Forensic Restitution</b></p>
10:25 - 10:35	Break	
10:35 - 11:25	<p>“Breaking the Scam: Cross-Border Investigation &amp; Recovery”  <b>Michael Nowina - Baker &amp; McKenzie LLP, Danielle Ferron - Langlois Lawyers, &amp; Rob Stelzer - Grant Thornton</b></p>	<p>“Public Sector Fraud &amp; Legislated Audit Offices”  <b>Jesse Dufour - Office of the Auditor General of Ontario</b></p>
11:30 - 12:20	<p>“How to Testify”  <b>David Debenham - Low Murchison Radnoff LLP, Nick Angellotti &amp; Ivor Gottschalk - Williams Meaden &amp; Moore Inc</b></p>	
12:20-13:20	Lunch Break [with AGM for ACFI Members (CFIs, CFTs & CFI(Ret)s) - Chair: David Debenham]	
13:20 - 14:10	<p>“Integrated Financial Crime Intelligence”  <b>David Stewart - Deloitte</b></p>	
14:15 - 15:05	<p>“Wei v. Mei: Practical Tips for Foreign Judgment Enforcement in Canada”  <b>Lauren Liang - Clark Wilson LLP</b></p>	<p>“Conducting Effective Internal Fraud or Wrongdoing Investigations”  <b>Kas Rehman - KPMG LLP</b></p>
15:05 - 15:15	Break	
15:15 - 16:05	<p>“Financial Crime in Canada: Partnerships &amp; Shared Priorities”  <b>Cameron Field - VIDOCQ Group</b></p>	<p>“Occupational Fraud Update: Employers Defrauding Employees &amp; Employees Defrauding Employers”  <b>Athena Koros - Athena Koros, CPA, CMA &amp; Charles Smedmor - Smedmor &amp; Associates</b></p>
16:10 - 17:00	<p>“The Midnight Runner: Employer Protection Against Fraud by Employees &amp; Departing Employees”  <b>Richard Billington - Billington Barristers</b></p>	<p>“Examining High-Profile/Well-Known Bankruptcies Such as QuadrigaCX &amp; Other Cases of Bankruptcy Fraud”  <b>Tim Braovac - Office of the Superintendent of Bankruptcy</b></p>
17:00 - 17:10	Day’s Wrap-up	

EARN 20 CPD CREDITS FOR 2½ DAYS

# ACFI 24<sup>th</sup> Annual Fraud Conference

Tuesday - October 4, 2022

TIME	TRACK A	TRACK B
8:30 - 8:40	Admin	
8:40 - 9:30	<p>"Credible &amp; Incredible Witnesses: A View From the Bench"</p> <p><b>David Debenham - Retired from Kansas District Court</b></p>	
9:35 - 10:25	<p>"Money Laundering - June 2021 Amendments"</p> <p><b>Bruce Engel - Criminal Defence Lawyer, Engel &amp; Associates</b></p>	<p>"The Influence of Tunnel Vision on Forensic Accounting Investigations"</p> <p><b>Patricia Harris - CPA Ontario</b></p>
10:25 - 10:35	Break	
10:35 - 11:25	<p>"Neural Networks &amp; AI: Advantage Fraudsters?"</p> <p><b>Jerrard B Gaertner - Managed Analytic Services</b></p>	<p>"Cannabis Production Losses"</p> <p><b>Terence Karacsony &amp; Dave Robinson - MDD Forensic Accountants</b></p>
11:30 - 12:20	<p>"How a Forensic Document Examiner (FDE) Helps Fraud Investigations"</p> <p><b>Meredith DeKalb-Miller - Meredith DeKalb Miller &amp; Associates</b></p>	<p>"Managing Fraud Within Insurance &amp; Leveraging Analytical Investigative Platforms"</p> <p><b>Sharleen Saldanha - Deloitte</b></p>
12:20-13:20	Lunch Break	
13:20 - 14:10	<p>"Where There Is a Right, There Is a Remedy"</p> <p><b>Michael Tweedie - Researcher, Author &amp; Retired Barrister</b></p>	<p>"The Dark Side of ESG Reporting"</p> <p><b>Myriam Duguay, Jack Martin, &amp; Becky Seidler - KPMG LLP</b></p>
14:15 - 15:05	<p>"A View From the Other Side: Employee Rights in Workplace Investigations"</p> <p><b>Kim Patenaude - RavenLaw LLP</b></p>	<p>"Cryptocurrency: The Balance Between Opportunity and Risks"</p> <p><b>Marie-Chantal Dréau &amp; Chris MacDonald - PricewaterhouseCoopers LLP</b></p>
15:05 - 15:15	Break	
15:15 - 16:05	<p>"CFPOA Investigations &amp; Enforcement: A Whole New Ballgame?"</p> <p><b>John Boscarol - McCarthy Tétrault LLP</b></p>	<p>"Recovering Fraud Losses"</p> <p><b>Joe Albert - Albert Gelman Inc.</b></p>
16:10 - 17:00	<p>"Fraud Fusion Center (FFC): A Synchronized Approach to Combat Fraud in Canadian Banks/Fintechs"</p> <p><b>Khaled Shoeb - Laurentian Bank Financial Group</b></p>	<p>"Fraud and the Pandemic"</p> <p><b>Jean-Charles Plante &amp; Stephanie Greenwald - RSM Canada</b></p>
17:00 - 17:10	Day's Wrap-up	

EARN 20 CPD CREDITS FOR 2½ DAYS

# ACFI 24<sup>th</sup> Annual Fraud Conference

Wednesday - October 5, 2022

TIME	TRACK A	TRACK B
8:30 - 8:40	<b>Admin</b>	
8:40 - 9:30	<p>“Forensic Accounting, Audit Provisions &amp; Construction Contracts: Inflation, Supply Chain Disruptions, &amp; the COVID-19 Hangover in 2022”</p> <p style="text-align: center;"><b>Andrew Heal - Heal &amp; Co LLP</b></p>	<p>“Forensics in the Future”</p> <p style="text-align: center;"><b>Julie Fawcett - Flow Traders - Amsterdam (EU)</b></p>
9:35 - 10:25	<p>“Current State of Digital Investigation &amp; Digital Evidence”</p> <p style="text-align: center;"><b>Kevin Lo - Froese Forensic</b></p>	<p>“Prevention of Money Laundering in Canadian Real Estate: The Adequacy of Legislation and Enforcement”</p> <p style="text-align: center;"><b>Fred Watkin - Pinnacle CPAs Professional Corporation</b></p>
10:25 - 10:35	<b>Break</b>	
10:35 - 11:25	<p>“Managing Bribery &amp; Corruption Risk”</p> <p style="text-align: center;"><b>Rob Fowlie &amp; Karen Ng - MNP</b></p>	<p>“The Psychology of Fraud”</p> <p style="text-align: center;"><b>Jeffrey Gilbert - Office of the Auditor General Manitoba</b></p>
11:30 - 12:20	<p>“An Evidence-Based Approach (“Eba”) To Expert Witnesses in Canada: Conceptualization to Effective Practical Implementation”</p> <p style="text-align: center;"><b>Jack Blackier - Cox &amp; Palmer</b></p>	<p>“The Effectiveness of Emergencies Act Measures Involving Financial Services Cessation and Seizure”</p> <p style="text-align: center;"><b>Matt McGuire - The AML Shop</b></p>
12:20-13:20	<b>Lunch Break</b>	
13:20 - 14:10	<p>“When ‘I Didn’t Know’ Is No Defence: Fraudsters, Parties, and Dupes in Professional Regulation”</p> <p style="text-align: center;"><b>Daniel Goldbloom - Goldbloom Law</b></p>	<p>“Tackling Cyber Fraud - A Team Sport”</p> <p style="text-align: center;"><b>Chetan Sehgal &amp; Rob Philpotts - BDO Canada LLP</b></p>
14:15 - 15:05	<p>“Responding to a Mareva: the Recovery of Donor Funds in the Canadian Freedom Trucker Convoy Litigation”</p> <p style="text-align: center;"><b>Norman Groot - Investigation Counsel PC</b></p>	<p>“True Love: Until the Money Runs Out”</p> <p style="text-align: center;"><b>Erin Egeland - Vancouver Island University</b></p>
15:05 - 15:15	<b>Conference Wrap-Up</b>	

## 2 1/2-Day Conference

20 CPD CREDITS

\$625 before discounts

	Member	Affiliate	Non-Member
Conference Fees	\$465	\$545	\$625
Plus per person discount of \$80 for groups of 5 or more Contact <a href="mailto:accounting@acfi.ca">accounting@acfi.ca</a> for group registration			

### Virtual Venue

University of Toronto's Zoom Platform

Sponsored by the Master of Forensic Accounting (MFAcc) Program under the leadership of Professor Leonard J Brooks FCPA FCA



Institute for Management & Innovation  
**UNIVERSITY OF TORONTO**  
MISSISSAUGA

**MFAcc**

Master of  
Forensic Accounting

VISA, MasterCard, AMEX, Apple Pay & Google Pay accepted through our secure cart. Conference attendees will receive confirmation of registration.

Cancellation Policy: Enrolment will be limited to ensure maximum participation and exchange of ideas. A full refund less \$25 (plus tax) will be made for cancellations received in writing by Sep 23, 2022, by email to [accounting@acfi.ca](mailto:accounting@acfi.ca). As commitments are made based upon numbers of attendees booked, cancellations received after this date will be billed in full. Substitution will be accepted up to the start of the conference. Please note: If at any time after registration, online materials are accessed prior to cancellation; no refund will be issued.

PROGRAMME DISCLAIMER: The Association of Certified Forensic Investigators of Canada reserves the right to alter or delete items from the programme, or cancel the Conference at which time liability will be limited to conference fees paid. Presenters will have prepared material for the professional development of participants. Although they trust that it will be useful for this purpose, the presenters cannot warrant that the use of this material would be adequate to discharge the legal or professional liability of participants in the conduct of their business operations.

The ACFI reserves the right to refuse any application for registration or sponsorship at any ACFI event, in its sole and absolute discretion.



Phone: 416-226-3018 | Toll-free in Canada: 877-552-5585

Email: [accounting@acfi.ca](mailto:accounting@acfi.ca)

Association of Certified Forensic Investigators of Canada  
PO Box 1104, Toronto Dominion, Toronto, ON M5K 1P2

Rev 17 (2022-09-26)