



ACFE[™]
Association of Certified Fraud Examiners

*Together, Reducing
Fraud Worldwide*

ACFE Japan 法人会員月例会 2013年3月 「Asia Pacific Conference報告」

一般社団法人 日本公認不正検査士協会
理事長 濱田 眞樹人
2013.3.27(水)

ACFE Japan 法人会員月例会

2013年3月



- 立教大学 大学院 ビジネスデザイン研究科 特任教授
- 一般社団法人日本公認不正検査士協会 理事長
JUSCPA(日本における米国公認会計士団体)副幹事長
- ティファニー・ジャパン 副社長やハリー・ウィンストン・ジャパン 社長など外資系企業でマネージメントを歴任
- 博士(経営管理学)立教大学
米国公認会計士(イリノイ州ライセンス)、
公認不正検査士、公認内部監査人、
公認管理会計士、公認財務管理士、
サーティファイド・ファイナンシャル・プランナー®
- 著書 『USCPA集中講義 ビジネス環境および諸概念』
『独立取締役の基礎知識』『企業不正防止対策ガイド』
『企業不正対応の実務Q&A』『企業不正対策ハンドブック
— 防止と発見』『バロンズ英文会計用語辞典』他

HARRY WINSTON



BURBERRY

TIFFANY & CO.



Brand

Brand (ブランド) とは？

原語は焼印から、
銘柄や商標を表すが、
現代では、それらを超える
便益価値を生み出すものとして
把握されている

ACFE Japan 法人会員月例会
2013年3月

資格とは？

**Qualification
Certification**

Association of Certified Fraud Examiners(ACFE)
一般社団法人 日本公認不正検査士協会 www/acfe.jp
世界150ヶ国、65,000人、100以上の支部の会員に
不正対策のトレーニングを提供



ACFE Japan 法人会員月例会 2013年3月

2001年 エンロン事件

米国 - 2002年 企業改革法

日本 - 2007年 金融商品取引法

Public Company = 上場会社
財務報告に係る内部統制

財務報告不正の防止と発見の仕組み

ACFE Japan 法人会員月例会

2013年3月

米国における“エンロン前”の財務報告不正に係る制度改革

1973 – 1976	Watergate事件 SEC調査報告 Lockheed事件
1977	FCPA
1978	Cohen委員会 「期待ギャップ」
1982 – 1987,9	景気拡大, Black Monday, Friday the 13th
1987	Treadway委員会報告書「不正な財務報告」
1991	量刑ガイドライン
1992	COSOフレームワーク
1997	SAS82「財務諸表監査における不正の考慮」
2001,2	Enron Corp, WorlCom, Sb-Ox, SAS99

Dr. Joseph T. Wells

Founder and Chairman of the Board

1988年ACFE創立

- 調査のノウハウを持たない会計士
- 財務会計知識に疎い捜査官

により行われていた不正調査に
両者の強みを持つ人材
CFE(公認不正検査士)を



James D. Ratley

President and CEO



2012 ACFE ASIA-PACIFIC FRAUD CONFERENCE

HONG KONG | 4-6 NOVEMBER 2012

ACFE アジア・太平洋 カンファレンス報告



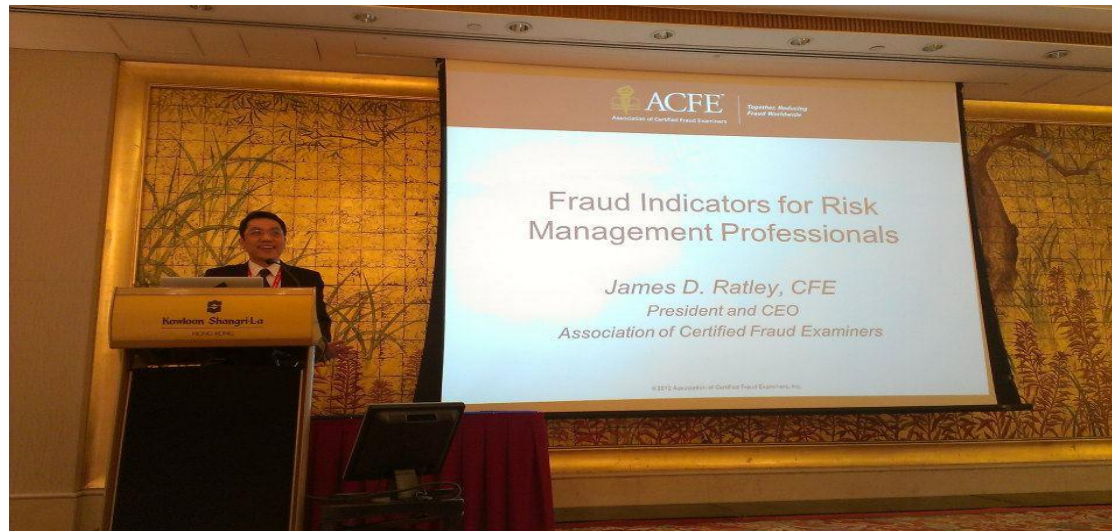
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Monday, 5 November		MAIN CONFERENCE
8:30 - 9:50	Opening Session James D. Ratley, CFE	Click for Details
9:50 - 10:10	Networking Break	
10:10 - 11:30	Concurrent Sessions	Click for Details
11:30 - 12:50	Keynote Lunch Chris Fordham, CFE	Click for Details
12:50 - 13:10	Networking Break	
13:10 - 14:30	Concurrent Sessions	Click for Details
14:30 - 14:50	Networking Break	
14:50 - 16:10	Concurrent Sessions	Click for Details
16:30 - 18:00	Networking Reception	Click for Details

Tuesday, 6 November		MAIN CONFERENCE
8:30 - 9:50	General Session Panel Discussion	Click for Details
9:50 - 10:10	Networking Break	
10:10- 11:30	Concurrent Sessions	Click for Details
11:30 - 12:50	Keynote Lunch Leo F. Goodstadt, CBE, JP	Click for Details
12:50 - 13:10	Networking Break	
13:10 - 14:30	Concurrent Sessions	Click for Details
14:30 - 14:50	Networking Break	
14:50 - 16:10	Closing Session Kevin Zervos, SC	Click for Details



Chris Fordham, CFE

*Managing Partner – Fraud Investigation & Dispute Services | Asia-Pacific
Ernst & Young Advisory Services Limited*

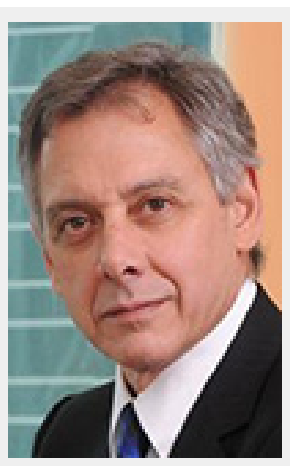
During his time working in the forensic accounting area, Chris Fordham has worked on a large number of forensic investigations, fraud, corruption (including the US Foreign Corrupt Practices Act) and anti-money laundering risk consulting assignments, expert witness and general litigation support engagements, involving the preparation of reports for use in various disputes in both commercial and criminal cases. Fordham has been leading fraud investigation and forensic accounting teams in Hong Kong since 1998.



Leo F. Goodstadt, CBE, JP

Hong Kong Institute for Monetary Research

Leo F. Goodstadt is an honorary fellow of the University of Hong Kong and an adjunct professor in the School of Business Studies, Trinity College, the University of Dublin. His first book was a pioneering investigation of China's development strategies in the Maoist era. His Mainland research includes ground-breaking work in such diverse fields as population and taxation. He has published extensively on Hong Kong's economic takeoff and its social and political challenges. He is the author of a classic study of Hong Kong state-business relations *Uneasy Partners* and of Hong Kong's emergence as an international financial centre, *Profits, Politics and Panics*. Formerly Head of the Hong Kong Government's Central Policy Unit, Goodstadt brings to his academic research personal experience at the highest levels of government; while a successful career as a consultant economist has given him a considerable knowledge of financial markets and regulatory affairs.



Kevin Zervos, SC

Director of Public Prosecutions

Hong Kong Department of Justice

Kevin Zervos, SC is a specialist in human rights and in the prosecution of white collar crime. In 1984, he worked in Australia with the Special Prosecutor's office responsible for the investigation and prosecution of large scale revenue frauds. From 1985, he was Senior Assistant Director of the office of the Commonwealth Director of Public Prosecutions at the Melbourne and Sydney Offices where he was in charge of the Major Fraud Section. From 1989 to 1992, he was General Counsel to the Independent Commission Against Corruption in New South Wales. From 1992 to date, he has worked as counsel with the Hong Kong Department of Justice, initially attached to the Commercial Crime Unit where he mainly prosecuted white collar crime cases, then as head of Appeals specialising in Human Rights and later as Chief of Staff. In May 2003, Zervos was appointed Senior Counsel in Hong Kong. In 2009, he completed a Masters of Laws (Human Rights) at the University of Hong Kong. Zervos has conducted the full ambit of trials and appeals in all fields of law. In trial work he has specialised in commercial crime, including credit card and currency frauds, banking and corporate frauds, infringement of intellectual property, money laundering and corruption. In appeal work he has conducted cases involving constitutional law, human rights, administrative law as well as most aspects of the criminal law and law of evidence. He has presented numerous papers and given talks on a variety of legal topics including human rights, appeals, commercial crime, fraud, money laundering, corruption and sentencing.



Simon Padgett

Director, Forensic Services

Protiviti

Simon Padgett is currently the Head/Director of Forensic Services at Protiviti Middle East. Prior to this he has worked for the Big 4 accountancy firms including the previous 6 years at Ernst & Young in South Africa. His experience crosses the spectrum of accounting, auditing, risk management, forensic accounting, corporate governance and more. Simon has held positions of Head of Internal Audit, Risk Management and Forensic Services for large public companies. His career for the last 20 years has had a focus on Forensic Accounting and Fraud and Corruption Investigations. He is a renowned specialist in anti-money laundering and has trained government departments challenged with monitoring anti-money laundering.



Albert Ho, CFE

Chief Superintendent

Hong Kong Customs

Albert Ho is the Head of the Intellectual Property Investigation Bureau (IPIB) of the Customs and Excise Department in Hong Kong between 2009 and early 2012. He currently holds the rank of Chief Superintendent of Customs & Excise and heads the Airport Command at the Hong Kong International Airport. He joined the Customs in 1985 and since then, he has worked in various aspects of Customs enforcement and management, including taxation frauds and intellectual property frauds. Apart from his legal professional qualifications, he holds a master degree in applied criminology granted by the Institute of Criminology, University of Cambridge.



Roger Darvall-Stevens, CFE, ACFE Fellow

Fraud Investigation & Disputes Services

Ernst & Young

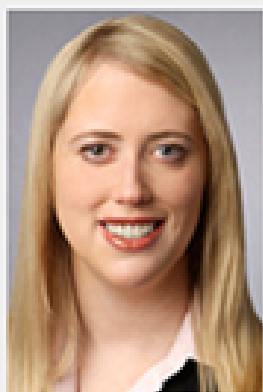
Roger Darvall-Stevens, CFE is a partner with the global professional services firm Ernst & Young within their Fraud Investigation & Dispute Services team. He has more than 25 years of anti-fraud and investigation forensics experience with Ernst & Young and in vehicle manufacturing insurance, and in law enforcement as a former policeman and detective. Darvall-Stevens has a Master of Business Administration and a Master of Arts in Criminology and is trained in advanced interview techniques. He is a licensed investigator. Darvall-Stevens is a part-time lecturer in fraud examination at La Trobe University and previously for other universities and for Ernst & Young.



Nick Ciano

*Senior Vice President, International Sales & Business Development
Navex Global*

Nick Ciano joined EthicsLine in June of 2004 and currently serves as Senior Vice President, International Sales & Business Development. Within the ethics and compliance industry, Ciano serves on the Open Compliance and Ethics Group's (OCEG's) Hotline Working Group panel, and is an active participant with the Society of Corporate Compliance and Ethics (SCCE) as well as the Ethics and Compliance Officers Association (ECOA). He is a frequent speaker on U.S. and International corporate ethics and compliance conference agendas, and he recently served on the advisory committee for the Ethics Resource Center's 2007 National Business Ethics Survey. Ciano possesses more than 20 years of experience in senior marketing and business development positions in the telecommunications and technology industries. He holds a Master of Art in Statistics from Pennsylvania State University and a Bachelors of Science and Masters of Science in Mathematics from the University of Massachusetts.



Angela Clancy, CA

*Senior Manager
PPB Advisory*

Angela Clancy has more than seven years of international experience in investigative accounting. Throughout her career she has utilised electronic data analysis to effectively accomplish accounting investigations and asset recoveries. She has also been responsible for the development of training programs to assist in the application of investigative data management techniques. Her experience has seen her involved in various fraud-related schemes including mortgage fraud, vendor fraud and kickback schemes.

2012 ACFE ASIA-PACIFIC FRAUD CONFERENCE

HONG KONG | 4-6 NOVEMBER 2012



Registration & Pricing

Space at the 2012 ACFE Asia-Pacific Fraud Conference is limited. We encourage delegates to register early to ensure their spot at the conference and to save USD \$150 on conference fees. The conference offers two convenient registration options: [register online](#) or call +65 6411 6696.

Full Conference Package*	Early Registration** (by 12 October 2012)	Standard Registration (after 12 October 2012)
<i>Package includes:</i> Pre-Conference and Main Conference	M: USD 1,100 NM: USD 1,225	M: USD 1,250 NM: USD 1,375
Individual Event Packages*	Early Registration** (by 12 October 2012)	Standard Registration (after 12 October 2012)
<i>Option 1:</i> Pre-Conference Only	M: USD 295 NM: USD 395	M: USD 295 NM: USD 395
<i>Option 2:</i> Main Conference Only	M: USD 925 NM: USD 1,050	M: USD 1,075 NM: USD 1,200
Team Registration Discount*	- USD 25 off	- USD 25 off

M: ACFE Member | NM: ACFE Non Member

For enquiries concerning the conference or assistance with registration, please call +65 6411 6696 or

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2013年3月

CPE (Continuing Professional Education) 継続教育義務

1年間20単位以上



24TH ANNUAL ACFE GLOBAL FRAUD CONFERENCE

ARIA RESORT & CASINO | LAS VEGAS, NV | JUNE 23-28, 2013



AGRAM NETWORKING EXHIBITION LOCATION REGISTRATION MY CONFERENCE

<http://www.fraudconference.com>

24TH ANNUAL
KEYNOTE
SPEAKERS

TO Fabulous
LAS VEGAS
NEVADA

Andrew
Fastow



Preet
Bharara



Stacy
Keach





2012年の Fraud Conference





24TH ANNUAL ACFE GLOBAL FRAUD CONFERENCE

ARIA RESORT & CASINO | LAS VEGAS, NV | JUNE 23-28, 2013



[PROGRAM](#)
[NETWORKING](#)
[EXHIBITION](#)
[LOCATION](#)
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[MY CONFERENCE](#)

Registration Packages

Most Popular Event Packages	Early Registration* by April 5, 2013	Advanced Registration* by May 15, 2013	Standard Registration after May 15, 2013	Government Pricing
<input type="checkbox"/> FULL CONFERENCE PACKAGE (June 23-28) Includes the Main Conference and Pre-Conference (choose one): <input type="checkbox"/> Intellectual Property and Personal Information: Investigating Loss, Leaks and Theft <input type="checkbox"/> Taking Data Analytics to the Next Level <input type="checkbox"/> Persuasive Interviewing Techniques Post-Conference (choose one): <input type="checkbox"/> Auditing/Investigating Fraud Seminar <input type="checkbox"/> Tracing and Recovering Fraud Losses <input type="checkbox"/> Uncovering Fraud with Financial and Ratio Analysis	ACFE Members: \$1,350 Non-Members: \$1,550	ACFE Members: \$1,450 Non-Members: \$1,650	ACFE Members: \$1,550 Non-Members: \$1,750	ACFE Members: \$1,275 Non-Members: \$1,475
<input type="checkbox"/> Main Conference only (June 24-26)	ACFE Members: \$950 Non-Members: \$1,150	ACFE Members: \$1,050 Non-Members: \$1,250	ACFE Members: \$1,150 Non-Members: \$1,350	ACFE Members: \$825 Non-Members: \$1,025

SECTION 3: Registration Packages (cont.)

Standard Registration

Association of Certified Fraud Examiners(ACFE)
一般社団法人 日本公認不正検査士協会 www/acfe.jp

**“Never stop learning, and build connections
with other CFEs and fraud fighters.”**

