



ACFE®

Association of Certified Fraud Examiners



New York Chapter #14



30TH ANNIVERSARY SPOTLIGHT ISSUE



IN RECOGNITION OF NYCFC CHAPTER CO-FOUNDER

ANTHONY J. LUIZZO, PH.D., CFE, CST, PI (RET. NYPD)

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A Note from our Chairman

Dear Tony,

As Chairman of the NYCFC Board of Directors, it is our great pleasure to recognize you with this spotlight issue to mark the occasion of the 30th Anniversary of NYCFC Chapter #14, which you co-founded, along with others, in 1990.

By all measures, our NYCFC community has benefitted from your guidance, participation and stewardship over the past three decades. Together we have increased membership, built a growing community of committed fraud fighters, and improved the financial stability of our Chapter.

Your experience as a fraud-fighting professional in both the public sector, with the New York Police Department for many years, and in the private sector as a published author, and a board member of Vault Verify, Inc., continues to enhance our chapter.

As a scholar who has written more than 125 papers published in both textbooks and media on matters

including forensics; clinical approaches to crime detection; interviewing techniques; the investigative process; training personnel in protective measures in WMDs and pandemic preparedness, among many other topics, your oftentimes prescient writing has been characterized by innovative ideas and highly effective solutions.

Your leadership roles in the NYCFC over the past thirty years and your tireless efforts to increase the credibility and visibility of the Association of Certified Fraud Examiners locally, nationally and internationally continue to strengthen our organization.

Along with Vice Chairman Bruce Hulme, the NYCFC Board of Directors, our past presidents, and our entire membership, we salute and thank you for your service in fighting fraud, and wish you the very best in your continued endeavors in fraud education, awareness and training.

Sincerely,

Ernesto "Pete" Castillo, EAC,
MPA, CFE, CFCS
NYCFC Chairman



Letter from the President



NYCFE
President
Dora
Gomez

Dear NYCFCF Members and Friends,

2020 has proven to be a year to remember with the coronavirus pandemic, economic damage, new fraud scams targeted to the most vulnerable, emerging fraud tactics, corruption, and scandals, and an election year to remember.

These are trying times in New York City and the Tri-State area with the Covid-19 restrictions, and we hope you and your family are well.

As part of the NYC community and in response to the Covid-19 pandemic, our chapter made a contribution of \$5,000 to NYU Langone to help doctors, nurses, and other essential staff best care for New Yorkers, and all the communities it serves, to support crisis infrastructure and increased care needs, employee care and relief, and research and innovation. We thank them for their continued service.

As someone who is optimistic, I can only imagine 2021 being the year we move ahead to brighter times!

Our Board remains committed to the fight against fraud and is actively working on many

initiatives to bring this Chapter to the next level.

Some of these efforts include:

Our Events

In contrast to previous years, we have hosted a NYCFCF event every month since March, totaling 23 CPEs by the end of 2020. We maintain our plans to present leading experts in the Anti-Fraud field covering an array of subjects and issues that fraud examiners are interested in. If you have a fascinating or interesting fraud topic you'd like to present, please reach out to me.

Our Chapter will--*for the first time*--be one of the many supporting sponsors of the ACFE's *Fraud Awareness Week*. We will host a special webinar lunch session on Monday, November 16 with the *NYC Elder Abuse Center Training Initiative for Financial Professionals*.

Our NYCFCF *Fall Fraud Conference Part 1* held on Friday, October 16 was well attended, and we had several winners during our raffles and giveaways. We thank our speakers, Ken Citarella and Jeff Matthews, for their presentations and making this a successful chapter conference!

Our *Fall Fraud Conference Part 2* will take place on Friday, November 20. We are excited to present two speakers, Emily Primeaux, former ACFE Associate Editor, *Fraud Magazine*, and Bret Hood, ACFE's 2020 James R. Baker Speaker of the Year! Don't miss these two presentations on *Murder, Money Laundering and the Demise of Pablo Escobar*, and *Artificial Intelligence (AI) and Behavioral Ethics: With So Much Information Accessible, What Are the Implications for Investigators?* Attendees will

be granted 4 CPEs, two of which are Ethics CPEs.

To wrap up the year, we will have our very first virtual networking event on the evening of Tuesday, December 15 beginning at 6:00 pm. This event will be a special 30th Anniversary commemorative celebration to mark this great milestone in our NYCFCF Chapter history! Plans are underway for some fun networking, trivia games and more prizes. We will also announce our 2021 ACFE Conference raffle winner. Please mark your calendars and don't miss it!

Being a NYCFCF Member

We value our members! Your Chapter Member benefits include free and/or reduced member rates for NYCFCF Chapter events, subsidized networking events, member only raffles and prizes, and the opportunity to submit articles for publication in our newsletter for CPE credits, to name a few. Be sure to check the NYCFCF [website](#) for our digital brochure available for download via the homepage to learn more about the advantages of joining our chapter, and please feel free to share the [link](#).

Students

We are working towards engaging students from various curriculums who are our future CFEs. As we actively recruit student chapter members to join the NYCFCF and participate in student specific initiatives, we ask you to spread the word too. If you'd like to get more involved, please reach out to me at President@NYCFE.org. As a proud *Double Platinum Donor* to the ACFE Foundation's Ritchie-Jennings Memorial Scholarship, our Chapter is happy that three 2019 student scholarship winners

were from New York State!
Congratulations to all the
scholarship winners!



ACFE Platinum Donor Award

Your Involvement!

This newsletter is our way of sharing updates, events and fraud articles and we encourage your participation in

it. You'll find more information about it at the end of this newsletter.

We appreciate Chapter volunteers and if you are interested in getting involved with our Chapter or joining a committee, please feel free to reach out to me or any of our board members.

Our Board thanks you for your continued support this year - especially given our shifts in providing you with webinars in the comfort of your home. As an enthusiastic Board, we look forward to continuing our *volunteer service* to make your Chapter one of the most active ones within the ACFE family!

A special thanks to our Newsletter Editor, and Board Member, Laura Hynes-Keller for this special edition, Vice Chairman Bruce Hulme for the historical documents, and

Tony Luizzo for his ongoing contributions as one of the Founding members of our Chapter.

We can all make a difference in the fight against fraud! The future can only be better.

We hope to be able to see you soon too.

Sincerely,

Dora Gomez, MS, CFE, CRMA,
GRCP
NYCFE President & Training
Director



ABOUT THE NYCFE

Our NYCFE chapter is managed by our board of directors on a completely volunteer basis according to guidelines set forth by the global Association of Certified Fraud Examiners, headquartered in Austin, TX. The NYCFE board members maintain the chapter's website; manage chapter correspondence, CPE credits, membership rolls, and fees; develop, organize, and host NYCFE conferences, seminars, and gatherings; facilitate and host ACFE events held in New York City, and assist ACFE International with its local seminars. We welcome the participation of current NYCFE members in our volunteer opportunities. To learn more, please contact:

President Dora M. Gomez: President@nycfe.org

For General Questions: Info@nycfe.org

For Membership Matters: Membership@nycfe.org

For Newsletter Questions, Comments and Submissions: Newsletter@nycfe.org

For Training, Events, Speaker and Sponsor proposals: Training@nycfe.org

ACFE NEW YORK CHAPTER BOARD OF DIRECTORS

Chairman of the Board: Ernesto Castillo, CFE, CFCS

Vice Chairman/Governance Director: Bruce Hulme, CFE, BAI

President/Training Director: Dora M. Gomez, MS, CFE, CRMA, GRCP

Vice President/Membership Director: Ozan Gurel, CFE

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Recording Secretary/Student Relations Director: Gregory M. Boylan, MA, CFE

Member at Large: Jon Newcomb, CFE

Board Member: Patricia Kalaz, CFE, CAMS

Founder and President Emeritus: Anthony Luizzo, PhD, CFE, CST, LPI

Chapter Counsel: Kenneth C. Citarella, Esq., CFE, CIPP

Looking Back: The Early Days of NY Chapter ACFE #14

A Historical Snapshot

Anthony J. Luizzo, Ph.D., CFE, CST, PI (Ret. NYPD)
President Emeritus, NY Chapter



In October of 1989, ten newly minted CFEs (the founding fathers of the NY Chapter) wanted to learn more about the new emerging field of forensic

accounting that was being championed by a newly formed organization the National Association of Certified Fraud Examiners (NACFE). Initially three of the founding members (Luizzo, Calhoun and Vavruska), reached out to the NACFE to inquire how to begin a Chapter. The NACFE requirements at that time was that 10 members--all of whom needed to be CFEs--could submit paperwork to start a Chapter. Seeing that the three of us came from different backgrounds, Luizzo from law enforcement-- Calhoun was a CPA and Vavruska was a business owner and auditor--we immediately began reaching out to our colleagues to get the needed 10 members to begin a Chapter. In a matter of weeks, we got the additional seven members and sent in the paperwork to begin a chapter.

The NY Chapter was officially born in the early months of 1990. At the very first official meeting of the new chapter the board appointed Charles Calhoun President, Anthony Luizzo 1st Vice President, and Mary Vavruska, Secretary. Once the new board was in place, we began formulating a membership marketing campaign to get new members.

In addition, we drafted bylaws, put together banking relationships, enacted a code of conduct,

reached out to a local business to obtain speaker trophies, and developed our very own CFE Chapter banner.

We then reached out to Long Island University, to help us with our training needs. We selected LIU because they offered accounting, criminal justice, law, and business courses (all of which helped to makeup the NACFEs target market).

In early 1990, the new board met with Dr. Myrna Fischman, chairman of the accounting and business departments at LIU about becoming our official academic sponsor and local CPE certification arm. As an aside, our 1st President Charles Calhoun, was a faculty member at LIU which helped tremendously.

Over the next twenty years the NY Chapter and LIU furnished over 100 seminars and specialized workshops helping NY Chapter members hone their skills whilst also helping them to meet their annual CPE requirements.

By the end of 1990, the NY Chapter had grown to about 50 members and held its first election in the later part of that year. Luizzo was elected as the first chapter president, Vavruska, 1st Vice President, George Van Nostrand 2nd VP, Rainor Melucci Secretary, other board members included: Joseph Slattery, Ron Semaria, David Zeldin, Mitch Chosak, Steven Cohen, and Thomas Reilly to name a few. Many later became chapter presidents.

Due to the unfortunate passing of one of our past presidents and a resignation of another, chairman and immediate past president Luizzo agreed to

complete their terms and served as chapter president from 1991-1999. In 1995, president Luizzo was elected Eastern Regional Governor of the ACFE (a forerunner to the later board of regents) and helped chapters from Maine to Puerto Rico organize and get started. For further information on the regional governor experience visit the ACFE website (acfe.com/member-profiles.aspx).

Our chapter's very first speaker was a future president of the Chapter Mr. George Van Nostrand, Special Agent of the FBI who addressed the FBI's role in fraud examination.

Over the years the chapter featured many influential speakers among which included, the President of the ACFE Jim Ratley and Chairman Joe Wells, 1st Deputy Police Commissioner of the NYPD, and Chief of the NYC Department of Investigation (DOI). The chapter developed such an excellent relationship with DOI that from 1993-1999, the NY Chapter held its monthly meetings at the offices of DOI.

In addition, over the years the NY Chapter ran a universe of joint training symposia with a number of accounting, law enforcement and investigative organizations including: the Institute of Internal Auditors, Society of Professional Investigators, Associated Licensed Detectives of New York State, NYC and N.J. Police Departments, and the New Jersey, Connecticut, Pennsylvania and upstate New York Chapters of the ACFE. At that time our board strongly believed that "partnering with other organizations helped us grow and prosper; especially during a time when forensic accounting was in its infancy."

With respect to membership: between 1991-1999 the NY Chapter

grew from a ten-member organization to a 350-member cadre of professional fraud fighters fighting the never-ending war on white-collar criminality.

Looking ever forward, the chapter has grown and grown since its infancy and is today considered an important NYC white-collar crime training resource.

Anthony J. Luizzo. PhD, CFE, CST (Ret. NYPD), Member: Board of Directors, Vault Verify, Inc. Email: anthony@vaultverify.com



L-R: Tony Luizzo; Dr. Myrna Fishman, Ernesto "Pete" Castillo



FIRST NYC FE BROCHURE

EXECUTIVE BOARD

Noel Busto, CFE, CPP
President
John F. Matas, CFE
Vice President
Michael C. Jergs, CFE, CPA, CIG
2nd Vice President
Ernesto A. "Tito" Cassillo CFE
3rd Vice President
Krisen M. Harlow, CFE, CFCI
Treasurer
Mayralee McGush, CFE, CIA
Financial Secretary
Carol L. Moretti CFE, CPA, CVA
Recording Secretary
Linda Silvestri, CFE
Corresponding Secretary
May Varvaska, CFE - Founding Member
Historian
Bruce Hulme, CFE
Legislative Liaison
Roman Z. Matosov, CFE, CPA, CVA
Training Director
Barry M. DeFoe, CFE
Sergeant at Arms
Steven R. Levine, CFE
Chairman of the Board
Member At Large
Ronald Mark Semota, CFE
Alan In Bass, CFE, CPA
Thomas R. Berger, CFE
Rainer A. Molteni, CFE
Thomas J. Reilly, CFE
Donna Karp, CFE
Past President
Charles Calhoun, CFE - Founding Member (1990)
Anthony J. Luzzo, CFE - Founding Member (1991-1994)
Stephen Cohen, CFE - Founding Member (1991) (deceased)
Anthony J. Luzzo, CFE (1996-1997)
George Van Nostrand, (1997) (deceased)
Anthony J. Luzzo, CFE (1997-1998)
Rainer Melacci, CFE (2001-2001)
Thomas J. Reilly, CFE (2002-2003)
Ronald Semota, CFE (2004-2005)
Steven R. Levine, CFE (2006-2007)



New York City Skyline, Home of the
New York City Chapter:
Certified Fraud Examiners



Certified Fraud Examiners
New York Chapter No.14
Est. 1990

Chapter Headquarters
Executive Office:
1408 East 66 Street
Brooklyn, New York 11234

<http://www.nycfe.org>
E-mail - info@nycfe.org

Certified Fraud Examiners New York Chapter No.14 Est. 1990



Welcome to the New
York Chapter of Certified
Fraud Examiners.

The NY Chapter was formed in 1990 with 10 founding members. It is incorporated as a not-for-profit organization dedicated to fraud prevention education {meetings, seminars, workshops, professional networking opportunities}.

Since 1990, the NY Chapter has provided its members the opportunity to attend meetings and fraud prevention seminars, workshops, etc., while offering opportunities to members to earn crucial "Continuing Professional Education Credits" {CPE}, required to maintain the CFE designation.

The NY Chapter is one of over 100 national and international chapters of the Association of Certified Fraud Examiners and is proud of being one of New York City's foremost fraud prevention / detection organizations.

CFE PROFILE:

A Certified Fraud Examiner (CFE) is a specialist in the detection and/or deterrence of a wide variety of fraudulent conduct - from discovering employees or executives who misappropriate company assets to assisting investors who are defrauded in the course of commercial transactions. CFE's can be found in both the public and private sector working as: accountants, auditors, attorneys, security/loss prevention administrators, investigators, academicians, and law enforcement officials (municipal, state, federal).

Certified Fraud Examiners are employed by most major corporations and governmental agencies in the United States and throughout the world. CFE's are charged with investigating a wide variety of allegations of fraud as either in-house agents or as external consultants. CFE's are also utilized in the private sector, where they provide investigative and consulting services to law firms, business enterprises, and others in the areas of litigation support, fraud investigation, and fraud prevention.

All CFE's must meet the rigorous criteria for admission of the Association of Certified Fraud Examiners. For information on becoming a CFE contact the Association of Certified Fraud Examiners at www.acfe.com or via telephone at 1 800 245-3321.

Members Include:

- CEO's, CFO's, COO'S, Comptrollers, CPA's, Auditors, Accountants
- Investigators (public & private), Security/Loss Prevention Executives
- Attorneys, Academicians, College Students, Law Enforcement Executives

MEMBERSHIP SERVICES

Meetings / Seminars / Workshops

- Quarterly Chapter Meetings - Speakers address current forensic fraud accounting and other topics relevant to our members in industry, government, accounting, internal control and investigative fields
- Joint Meetings with fellow organizations featuring speakers;
- Annual 1 day seminar held locally, at times convenient to our members;
- ALL OF THE ABOVE EVENTS ARE REASONABLY PRICED LOCAL EVENTS WHICH EARN OUR MEMBERS AND GUESTS REQUIRED "CFE" CREDITS AND NETWORKING OPPORTUNITIES.

MEMBERSHIP BENEFITS

- Presentations on current topics of Interest to our members;
- Earn CPE credits locally and at reasonable prices;
- Networking opportunities

MEMBERSHIP

A MEMBER DOES **NOT** HAVE TO BE A CERTIFIED FRAUD EXAMINER (CFE) TO JOIN THE NEW YORK CHAPTER - WE OFFER A VARIETY OF MEMBERSHIP CATEGORIES:

- Certified member \$35.00 per annum
- Dual chapter member \$30.00 per annum
- Associate member \$40.00 per annum
- Student member \$15.00

Membership applications can be completed on-line at our website.

Check us out on the

"World Wide Web"



www.nycfe.org
E-mail - info@nycfe.org

Tel 718 531-1105

Historical Overview

NY Chapter Certified

Fraud Examiners #14

1990-1999

Yesterday

The New York Chapter was formed with 12 Founding Members on February 10th, 1990. The Chapter held its first official meeting and election of officers on Tuesday June 26, 1990 at the 14th Street NYS Armory with 30 charter members. Appointed Board Members:

- Charles Calhoun, CFE – President
- Anthony Luizzo, CFE – Vice President
- Alan Stambler, CFE – Vice President
- Jon Kravitz, CFE – Secretary / Treasurer
- Mary Vavruska – Member at Large – Education Committee
- Steve Cohen – Member at Large – By-Laws Committee
- Louise Hampton – Education Committee
- Anna Bacchia – Newsletter Committee
- Terry Shoback – Membership Committee
- Helene Graff – Speaker's Committee
- Joe Spanato – Organization Liaison Committee
- Peter Lindemann – Marketing Committee

The New York Chapter's first post election Board meeting was held on Thursday December 6, 1990 at the New York City Department of Investigations Building 80 Maiden Lane – 25th floor conference suite. Board approved NY Chapter By-Laws were forwarded to the Association on December 7, 1990

The New York Chapter's first general membership meeting was held on January 24, 1991 at the 14th Street NYS Armory 125 West 14th Street, NY, NY. The New York Chapter's 1st Elected Board of Directors took office on February 10, 1991:

- Anthony Luizzo – President
- Mary Vavruska – 1st Vice President
- William Devitta – 2nd Vice President
- Joseph Slattery Treasurer
- Francis O'Connell – Secretary
- Steve Cohen – Member at Large

The New York Chapter's 2nd Elected Board of Directors took office in February 1993:

- Anthony Luizzo – President
- Mary Vavruska – 1st Vice President
- William Devita – 2nd Vice President
- Joseph Slattery – Treasurer
- Francis O. Connell – Secretary
- George Van Nostrand – Member at Large
- Ranier Melucci – Sergeant at Arms
- Nathaniel Akerman – Legal Counsel

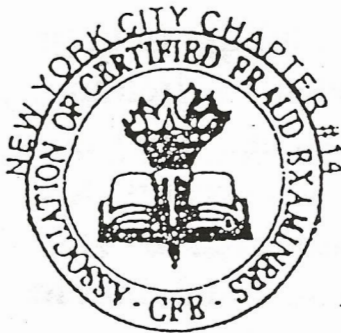
Today

The New York Chapter has over 300 members and is proud of being one of the largest Chapters in the Association. On August 1, 1999 the following Board of Directors was Elected by the membership:

- Rainer Melucci – President
- Thomas Reilly – 1st Vice President
- Ronald Semaria – 2nd Vice President
- Ron Oberlander – 3rd Vice President
- John Matula – Secretary
- Ronald Semaria – Treasurer
- Russell Cicero – Corresponding Secretary
- Mitchell Chosak – Sergeant at Arms
- Bruce Hulme – Legislative Liaison
- David Zeldin - Member at Large
- Andrew Sulner – Legal Counsel
- Marion Billotto – Chapter Administrator
- Anthony Luizzo – Chairman of the Board of Directors
- Past Presidents – Board Voting Positions:
 - Charles Calhoun 1990-91
 - Anthony Luizzo 1991-93
 - Anthony Luizzo 1993-95
 - Stephen Cohen 1995 (d)
 - Anthony Luizzo 1995-97
 - George Van Nostrand 1997
 - Anthony Luizzo 1997-99

Chapter Accomplishments: 1990-99:

- Grew the Chapter from 12 Founding members to over 300+ members
- Drafted a Chapter Brochure
- Sponsored 26 seminars and workshops
- Presented 65 monthly Chapter meetings
- Inaugurated a Chapter Website
- Offered over 300 CPE Credits



New York Chapter # 14 Certified Fraud Examiners

7706 - 17TH AVENUE
BROOKLYN, NY 11214
(212) 625-0006 / FAX (718) 259-2550

www.nycfe.com
e-mail info@nycfe.com

Executive Board

Rainer Melucci, CFE
President

Anthony Luizzo, CFE
Chairman of the Board

Thomas Reilly, CFE
1st Vice President

Ronald Semaria, CFE
2nd Vice President

Ron Oberlander, CFE
3rd Vice President

John Matula, CFE
Secretary

Ronald Semaria, CFE
Treasurer

Russell Cicero, CFE
Corresponding Secretary

Mitchell Chosak, CFE
Sergeant at Arms

David Zeldin, CFE
Member at Large

Bruce Hulme, CFE
Legislative Liaison

Andrew Sulner, J.D., CFE
Legal Counsel

Marion Billotto
Chapter Administrator

Past Presidents

Charles Calhoun, 1990-91
Anthony Luizzo, 1991-95
Stephen Cohen, 1995 (D)
Anthony Luizzo, 1995-97
George Van Nostrand, 1997
Anthony Luizzo, 1997-99

FY '2000

MEMBERSHIP TYPE: (check one) Renewal New Application
 Certified CFE # _____ Affiliate Student Retired

Please Print or Type All Information:

Sponsoring Member _____

Name: _____
(last) (first) (middle initial);

Mailing Address: _____
(street) (fl./apt./rm. #s)

(city) (state) (zip)

Day time Phone # _____ Fax # _____ E-Mail: _____
{Note: New York Chapter Newsletters will be sent to your mailing address}

Company Name/
College Name: _____

Company Address
College Address: _____

Present Position: _____

Professional Designations: _____

(SIGNATURE) (DATE)

DUES ARE COLLECTED FOR THE CALENDAR YEAR

Membership Fees: * Certified\$25.00 Affiliate\$30.00 ** Student\$10.00
RetiredGratis

* Association CFE Number must be provided under Membership Type above
** Proof of full time enrollment must be provided with application for student membership

Please make checks payable to "NY Chapter - ACFE"

Amount Enclosed \$ _____

Tony L. discussed the need for more input and involvement for meetings such as the one coming up.

Bruce H. – motioned for phone line as discussed earlier– 2nd by all.

All fiscal records will continue to be held in LC office.

Ray M. – discussed 10 year anniversary. Tom Rielly suggested to be held at NY Athletic Club. To be discussed further.

Tom Reilly – is looking into 10th anniversary of NYCFC – joint meeting with LICFE, ASIS, ALDONY’S, SPI, ISBOE – tentative date is 12/15/99.

Ray M. – discussed taking a table of ASIS meeting.

Russ S. – motioned for NYCFC to take table at the ASIS meeting. – seconded by Tony L – to be reviewed monthly.

Tony L. – suggested that a number of seats be held available to dues paid members. This was seconded by Bruce H.

Bruce H. motioned for the year 2000 dues to be increase to \$35 for members and \$40 for affiliates. Seconded by Tom R.

Ray M. Discussed CFE taking SPI table, unresolved.
Joint Christmas Party?
Newsletters
Mailings

The next membership meeting at DOI was set for 11/18/99,
Board Meeting to be announced.

Dates for 2000 for DOI must be set quarterly meeting

Meeting closed at 10:00p.m.

Meeting Minutes taken by: *John F. Matula*

WHO SHOULD ATTEND?

Chief Executive Officers
Directors, Managers
Accountants-CPAs
Auditors (financial, operational)
Individual Practitioners
Tax Practitioners
Investigators
Enrolled Agents
Attorneys

WHEN: Wednesday, January 19, 2000

8:30 Registration &
Continental Breakfast

9:00 - 5:00 Seminar Program
includes Lunch and Snacks

WHERE:

Long Island University
Humanities Building
One University Plaza
Flatbush Avenue and Dekalb Avenue
Brooklyn, N. Y. 11201

INCLUDES:

Continental Breakfast, Lunch, and Snacks

BY SUBWAY:

2, 3, 4, 5 Nevins Station
D, N,R,Q..... DeKalb Station

8 Continuing Professional Education Credits

N.Y. REG. #A-55 NASBA#103604

FOR ADDITIONAL INFORMATION:

Kathlyn Leonardi, Program Coordinator, (718) 232-7368
Anthony Luizzo, Past President, Chairman, NYC-CFE (212) 625-0006

Please visit our web site NYC –Association of Certified Fraud Examiners WWW.NYCFE.COM
E-MAIL INFO@NYCFE.COM
NYC-Association of Government Accountants WWW.NYCAGA.COM
LIU-Center for Accounting and Tax Education WWW.LIUNET.EDU/CATE

REGISTRATION: FRAUD 2000

Please Send in Registration and Payment by January 14, 2000
Mail to: NYC – CFE, Secretariat Office, 7706-17 Avenue, Brooklyn, N.Y. 11214

Members (AGA, CFE, CATE) \$125
Non-Members \$150
Amount Enclosed: \$ _____

Name: _____

Employer: _____

Mailing Address: _____

Phone (Work): _____ (Home): _____

Circle appropriate Affiliation:
(Organization Affiliation): AGA / CFE /CATE _____



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RECEIVED

Executive Board

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President

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Chairman of the Board

Thomas Reilly, CFE
1st Vice President

Ronald Semaria, CFE
2nd Vice President

Ron Oberlander, CFE
3rd Vice President

John Matula, CFE
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Chapter Administrator

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Anthony Luizzo, 1991-95
Stephen Cohen, 1995 {D}
Anthony Luizzo, 1995-97
George Van Nostrand, 1997
Anthony Luizzo, 1997-99

October 25, 1999

Our next NY CHAPTER, CFE
MEETING IS SCHEDULED FOR
THURSDAY NOVEMBER 18, 1999 AT 5:30
P.M. AT NYC DEPT. OF INVESTIGATION,
80 MAIDEN LANE, NY, NY -- 25 FLOOR
CONFERENCE SUITE

AGENDA

Mr. Edwin Fraumann, former FBI Agent and a Senior Manager with Deloitte & Touche will be our featured speaker. Mr. Fraumann will address "Trade Secret Safeguards"

Chapter Members Attend Gratis / Non Members \$15.00
Earn 1 CPE Credit
{Includes refreshments}

Serving Chapter Members Since 1989

FEB 23 2000

**Association of Certified Fraud Examiners
New York Chapter**



Newsletter

Secretariat Office 7706 17th Avenue, Brooklyn, NY 11214
212 625-0006 Fax 718 259-2550

www.nycfe.com e-mail info@nycfe.com

Volume 18

Winter 2000,

**✓ MARK YOUR CALENDAR!
Meetings / Seminars**

A successful Seminar, (perhaps one of the best ever), was conducted at LIU Bklyn Campus on Jan 19, 00 we hope you attended. (You had to have been there to feast on the "Juniors" Cheese Cake).

The speakers were:

Stan Tice CFE, CPP Etc.
Thomas Creelman Senior Investigator NYS Attorney Generals Office - Medicaid Fraud Unit.

Seminar Speakers Contd.
Charles Iadanza Senior Investigator Welfare Fraud Unit NYC.

Ellen Murphy - Brooklyn Dist. Director IRS.
Lee R. Heath - Postal Inspector In-Charge - US Postal Inspection Service, NY Division.
Edward J. Ryan, Special Agent In-Charge, Gary Heuer Asst. Special Agent In-Charge, Social Security Admin, OIG, Office of Investigations.
Edward M. Stroz Supervisory Special Agent, F.B.I., Computer Crime Squad.
Charles D. Allesandro, CPA, Brooklyn Dist. Fraud Coordinator, Dept. of the Treasury, IRS.
Warren Bergstein, CPA, Steven Mayer, President, Mayor Benefits Advisory Services.

AGENDA

8:30-9:00.....REGISTRATION...CONTINENTAL BREAKFAST

9:00-9:15.....OPEN CEREMONIES

9:15-9:40.....ELLEN MURPHY, Brooklyn District Director, Dept.
of the Treasury, Internal Revenue Service

IDENTITY FRAUD

9:40-10:30.....LEE R. HEATH, Postal Inspector in Charge, U.S. Postal
Inspection Service, NY Division

10:30-10:45.....**BREAK**.....

10:45-11:15.....GARY HEUER, Assistant Special Agent in Charge
Social Security Administration, OIG,
Office of Investigations.

11:15-12:00.....ED STROZ, Supervisory Special Agent
Federal Bureau of Investigations,
Computer Crime Squad

12:00-1:00.....**LUNCH**.....

FRAUD "HOT SPOTS"

1:00-2:00.....CHARLES D. ALESSANDRO, CPA
Brooklyn District Fraud Coordinator,
Dept. of Treasury, Internal Revenue
Service

ECONOMIC CRIMES

Fraud Detection, Investigation, and Remedies

2:00-3:00.....STANLEY TICE, President, Tice, Inc
Full Service Investigative
International Firm

3:00-3:15.....**BREAK**.....

3:15-5:00**BREAKOUT SESSIONS....ROOMS TO BE ANNOUNCED AT SEMINAR.....**

HEALTH AND WELFARE FRAUD.....STRATEGIES AND PLANNING FOR 2000

HEALTH CARE FRAUD- AN OPEN FORUM

THOMAS CREELMAN, Senior Special
Investigator, NYS Attorney General Office
Criminal Division

INCOME TAX PLANNING

WARREN BERGSTEIN, CPA
Strauss, Rosen, Comas, and Modansky,
CPAs, LLP

CURRENT TRENDS IN WELFARE REFORM

CHARLES IADANZA
Director, Investigation, NY City
Human Resource Administration

EMPLOYEE BENEFITS AND COMPENSATION STRATEGIES

STEVEN MAYER, President, Mayer
Mayer Benefits Advisory Services.

3 NEW YORK CHAPTER; ASSOCIATION OF CERTIFIED FRAUD EXAMINERS

**Speaker: Mr. Tom Creelman Sr.
Investigator NYS Attorney General's
Office, Medicaid Fraud Unit.**

**Thursday June 1, 2000 Dept. of
Investigation – 80 maiden Lane NYC**

Speaker: To be announced

Telephone Numbers:

National: 800 245-3321

NYC Chapter: 212 625-0006

**President: Rainer (Ray) Melucci
212 354-0510**

Privacy Watch 2000 - Fin Cen

**By Rainer A. Melucci CFE
Attached under separate cover**

PRIVACY WATCH COLUMN

**Think Electronic Surveillance is
fading from the scene? The FBI
wants Congress to release \$2
Billion to upgrade their**

**wiretapping capabilities to keep
abreast of the telco's switch to
digital phone systems. They also
want some 50,000 warrants this
year and have admitted to
tapping more than 1,000 lines in
the city of Los Angeles per day!!!**

Would you like to be published?

**Any member, who would like to get
an article on fraud published,
should contact Charles Calhoun.**

**Charles has offered to help our
members get their articles
published in *Financial Fraud*. This
is an excellent promotional
opportunity to not only show your
expertise to your clients, but also
gain national exposure. Charles
may be reached at 203 227-7527 or
chccpa@aol.com**

2 NEW YORK CHAPTER; ASSOCIATION OF CERTIFIED FRAUD EXAMINERS

February 14, 15, 2000

**National CFE NYC at NYC Marriott
Marquis Hotel, 1535 Broadway NY
10036**

212 398-1900

**Subject: 1st Day, Gathering The
Evidence, 2nd Day Proving The
Case. Repeated again on Feb 17, &
18,**

Speaker: Mr. Jim Baker

Tuesday April 13, 2000

**Harry's Hanover Square –
Pearl Street & Hanover Square,
NYC. Networking with several
Fraud Organizations.**

**(Subscription Fee at this
meeeting).**

July 30, - August 4, 2000

**11th Annual Fraud Conference
NACFE**

**New York Marriott Marquis Hotel –
1535 Broadway, NY 10036.**

**Reservations Contact Hotel at 212
398-1900**

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**If you have not renewed your membership in
the New York Chapter, a 2000 dues renewal
form is attached.**

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**“Web” Site Linkage. If you would like to
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web site; a web link form is enclosed.**

**The U.S. Department of Labor has a web site
for career opportunities:**

“www.labor.state.ny.us”

**From The President's Desk:
Rainer (Ray) Melucci CFE**

**The success of the Jan Seminar was due to
the efforts of many people Kathy Leonardi
Coordinator, Tony Luizzo Chairman, Marion
Bilotto Coordinator, the entire Board of
Directors, Dr. Myrna Fishman LIU, Dean
Kathy Waldron LIU, and many others. The
Speakers were excellent and the synergy was
felt throughout the entire program. I
congratulate all!**

Our Library is open at:

7706 17th Avenue Brooklyn, NY 11230.

**Please call for an appointment. All members
are welcome.**

Meetings 2000

**Wednesday February 23, 2000 Dept of
Investigation – 80 Maiden Lane NYC**

Vol.35 No.1 - 2019**Training security operatives to recognize the perils posed by contaminants from weapons of mass exposure - Part II****Anthony J. Luizzo, PhD, CFE, CST, (Ret. NYPD) and Bernard J. (Ben) Scaglione, CPP, CHPA, CHSP**

In a 2007 article in this journal, the authors detailed how to protect staff, patients and visitors from becoming contaminated after attacks by weapons of mass destruction (WMDs), or weapons of mass exposure. Given security's central role in keeping hospitals safe from contamination, here they update the advice for today's world. They review the contaminants of concern, addressing the basics of effective training for security officers, how to handle the flow of vehicles and people, when to institute lockdowns, and how to don and remove personal protective equipment (PPE!).

(Anthony J. Luizzo, PhD, CFE, CST (Ret. NYPD), is a former detective specialist with the New York City Police Department's Crime Prevention/Community Affairs Division and is presently a member of the board of advisors of Vault Verify, LLC. He is a former corporate director of security and loss prevention for the NYC Health and Hospitals Corporation and former director of security programming for the NYC Mayor's Office of Economic Development and Business Services. He is a past president of the Society of Professional Investigators (SPI), president emeritus and founding member of the New York Chapter: Association of Certified Fraud Examiners, and a former member of the board of directors of the Academy of Security Educators and Trainers. He is a member of IAHS and a frequent contributor to this journal.)

(Bernard J. (Ben) Scaglione, CPI, CHPA, CHSP, is an experienced healthcare security executive with over 30 years of security experience, including 27 years in healthcare environments. Ben has a master's degree from Rutgers University School of Criminal Justice. He has served in several capacities for the IAHS. Ben is past Chairman of the ASIS International Health Care Council and the Past President of the New York City Metropolitan Healthcare Safety and Security Directors Association. He is a frequent contributor to this journal.)

The first article we published in this journal, in 2007--"Training Security Officers to Recognize the Perils of Weapons of Mass Destruction and Pandemic Flu Contaminates" (Vol. 23, No.2, pp. 1-9)--discussed the ABCs of diagnosing that an exposure event has occurred, spotting exposed persons, and donning of contaminant-controlling attire at exposure events. The article spelled out how the establishment of a WMD training program enables the hospital Security Department to help contain WMD exposures before they adversely impact the institutional setting. Since then, terrorism incidents have captured the news after occurring at school shootings, churches and synagogues, outdoor concerts, marathons, and other special events worldwide.

office to say that it is extremely important that hospital security departments remain well-equipped and ever ready to assist all who come for first aid. According to an August 14, 2018 website posting by the U.S. Department of Homeland Security (OHS), The United States faces a rising danger from terrorists and rouge states seeking to use weapons of mass destruction. OHS goes on to define weapons of mass destruction as nuclear , radiological, chemical, biological, or other devices intended to harm many people.

Today, a terrorist's choice of weapons includes trucks, cars, knives and guns--not items recognized previously at mass causality incidents. In the past, the weapons of choice included biological, chemical and radiological instruments. The good news is that potential weapons created from biological, chemical and radiological sources are often difficult to obtain, owing to diligence in securing these types of substances. No twith standing, we should always be well prepared for all possible eventualities. It is security's job to protect the hospital, staff, patients and visitors.

To adequately do this job, hospital security staff must be well versed in and trained to recognize the perils involved in fighting this seemingly never-ending war on terrorism. Here is what those responsible for hospital security need to know today.

THE ABCS OF EFFECTIVE WMD TRAINING

First, there is a general assumption that, if an exposure event occurs, hospitals will be notified before victims begin knocking on the door seeking medical services. Often, though, this is only an assumption--not all emergencies are reported beforehand. Frequently, victims show-up at hospitals before official notification is made to the hospital. As such, it is critical that policies be created and reviewed periodically that speak to properly identifying exposed persons before they contaminate the hospital and staff with unwanted substances.

Once it is apparent that an exposure incident has occurred, notification is the most important sequence of events in the management chain. Given that security is always considered the frontline gatekeeper for security and safety issues, they should al-

ways be immediately notified. For many hospitals, security is the central point in the implementation of a mass notification scheme. Notification to the rest of the hospital is paramount to the successful implementation of the hospital's disaster plan. Notification should be quick and efficient, allowing security to get the word out, answer calls from inquiring staff and implement its own plan of action. If an incident is suspected or published, security should be ready to immediately put its disaster plan in motion. Irrespective of the particular plan, any effective plan must incorporate a process that effectively locks down the facility promptly and efficiently. Whether a full or partial lockdown is called for depends on the severity of the incident. Beyond containment considerations, however, once a mass exposure incident has been identified, it is important that a clear action plan is put in place to properly control both ingress into and egress out of treatment-chamber environs.

HANDLING VEHICLE, VISITOR, PATIENT, AND MEDIA ISSUES

It is security's job to direct ve-

hicles, visitors, patients and staff during a mass causality incident; it should ensure that emergency vehicles have free and unobstructed access. Likewise, security advocates need to continually maintain a clear and unobstructed roadway throughout hospital property, and especially into and out of the critical treatment environs.

Entrances should be closed, and all persons wishing to enter the hospital should be questioned to determine their business-related needs before they enter the inner bowels of the hospital. During disaster scenarios, security operatives who are posted at access portals should step to the outside of the hospital to physically stop *persons desiring entry*. This is an extremely important consideration because allowing contaminated persons inside of the facility could prove to be extremely dangerous for all concerned. The hospital disaster plan should include security staff trained on procedures for identifying access portals for hospital staff, disaster victims, disaster victim family members, the media, delivery personnel, and regular in-patient visitors. Experience has shown

that each of the above categories should be segregated and an access procedure established, complete with cueing lines.

FACILITY LOCKDOWN

It is important that all hospitals have an appropriate "lockdown procedure." In the event of an incident involving weapons of mass exposure, hospital security personnel must know what procedures to follow in a quick and efficient manner. Security operatives must be an integral part of the exposure notification process, they must know whether to institute a partial or full facility lockdown; they need to know when it is necessary to institute an emergency department lockdown; and they must be capable of directing vehicles, visitors, patients and staff to *"run toward safety and not just away from danger."* To accomplish this, security staff, need to be periodically drilled on this process so that when the time comes, they can methodically institute lockdown procedures with relative ease.

Depending on the type and extent of the disaster, a partial facility lockdown may be in order. As an aside, if details about the magnitude of the exposure are

sketchy, the hospital may wish to implement only a partial lockdown until better information is brought forward. Often, a partial lockdown entails the closing of *certain* entrances or areas of the hospital. This is done to re-deploy staff and/or supplies and to control access into and out of the hospital. As an example, a hospital may want to curtail access to all clinic areas or business offices so that it is better able to re-deploy staff to the emergency treatment areas. In the event of a major incident of mass destruction, a hospital may need to lock down the entire hospital, except for emergency operations, to protect the hospital from outright contamination. Because victims can arrive via cab, bus, or ambulance, it may be necessary to confine access to one or two specific entrances designated to receive disaster victims. At some point during a disaster it may be necessary to lock down the Emergency Room (ER). Locking down of the ER may occur because of contamination or the need to restrict access into the area by unauthorized staff. If the ER becomes contaminated, security may be required to keep all patients and staff inside

of the area and restrict outsiders from entering until the area is decontaminated.

PERSONAL PROTECTION DEVICES

Security operatives need to learn to identify the exposure symptoms for the most common biological, chemical and radiological agents.

Once a disaster victim is identified, it's important to send the person to the designated emergency receiving point outside of the hospital, so that they do not contaminate inner hospital environs. Security officers need to become familiar with decontamination and treatment processes and with departmental procedures relating to how and where to properly isolate infected persons to avoid facility-wide contamination. Moreover, security operatives must be taught how to effectively disrobe and scrub down potential casualty victims.

Wearing and using personal protective equipment (PPE)

Security officers need to wear PPE for protection from exposure to dangerous substances. They need to become familiar with properly using PPE and learn how to don it and disrobe after exposures. Different PPEs are used depending on the type of potential exposure.

Practicing the donning of the different PPE costumes is important in the preparation drills for mass casualty incidents. When donning PPE, the body garment is always put on first. Boots are put on next, followed by the protective mask. Gloves should be the last of the items donned.

Decontamination Equipment Types

Level D protection consists of work clothes or, in the case of security, the security uniform. The Level D uniform is covered with a light fluid-resistant gown, latex gloves, goggles for eye protection, and an M-95 respirator facemask. Level D protection is used for biological and flu situations and is worn by security officers at access portals, in treatment areas, or when guarding patients.

Level C protection consists of a "Tyvek" plastic full body suit with a hood embodying a full-face M-40 respirator; rubber boots or work boots; and heavy rubber gloves. A security officer should wear this level of protection when confronted with possible chemical and radiological exposures.

Removal of Equipment

Level D Equipment removal begins with the gown, and is followed

by the goggles, then the gloves. One glove is removed by pulling it off at the end of the glove at the wrist. The glove is pulled off so that it is inside out when removed. That first-removed glove is used to grab the other glove at the end by the wrist, and the second glove is pulled off. Both gloves are discarded. Lastly, the respirator is removed and discarded.

Level C Equipment removal begins with the boots. The gown is second, followed by the goggles, and gloves. Lastly, the respirator is removed.

EXPOSURE SOURCE CHARACTERISTICS

As part of the training and education process, security officers need to be periodically trained on the basic symptoms associated with the different types of weapons of mass exposure so that they are better able to identify potential victims before they are permitted access into the healthcare confines.

Biological Agents

The **anthrax bacterium** (*Bacillus anthracis*) causes an acute infection of the skin, lungs or gastrointestinal system. Its related spores can survive for a few days in temperatures as high as 318 degrees Fahrenheit and can remain

viable in soil and water for years or even decades. About 8,000 to 10,000 spores are required to cause pulmonary infection, and 1,000 spores for intestinal infection. If diagnosed quickly, anthrax is treatable with several different types of antibiotics. The route of infection can affect the course of the disease.

- *Skin contact*: Such contact can lead to sores or blisters that may develop into an infection. These infections generally are not fatal.

- *Inhalation\Ingestion*: When bacterial spores are inhaled into the lungs or ingested into the stomach, victims develop flulike symptoms within one to seven days of exposure. After two to four days, victims have difficulty breathing, often experience severe exhaustion, and may develop a fever. There is a 90% fatality rate for untreated inhalation anthrax, and symptoms begin appearing between the first 24 to 36 hours of exposure.

Ebola is a virus that requires direct contact with the blood or secretions of bodily fluids to produce an infection. It is the most dangerous virus known to science. It causes death in 50% to 90% of all exposure cases. The virus is in incubation for two to 21 days. Sympt-

toms include fever, weakness, muscle pain, headache, and sore throat and often involves vomiting, rash, diarrhea, and internal and external bleeding.

The **smallpox virus** (the variola virus) produces an infection after people come in contact with blood or secretions of bodily fluids or inhale virus from infected individuals. The incubation period is about 12 days. Symptoms include malaise, fever, vomiting, and headaches. Victims develop a rash, which blisters within two to three days. Smallpox is generally not fatal, but a victim must be in isolation for 16 to 17 days from the onset of the virus.

Ricin is a toxin made from the left-over mash of the castor bean, which is processed to produce castor oil. It is easily accessible and is easy to produce. It can be inhaled or ingested. It kills body cells on contact. Death occurs within 36 to 48 hours after exposure. There is no cure for this toxin. A large aerosol dose is required to be effective, at least 320 mg.

HAZARDOUS CHEMICAL AGENTS

Cyanide is a commonly used chemical agent in ore extraction, tanning, and electroplating. In liq-

uid form, it emits a heavy gas that smells like bitter almonds. It poisons its victims through inhalation of gas. Inhalation of cyanide blocks the ability of the body's cells to consume oxygen, which causes the cells to die. Exposure causes irritation to the eyes, nausea, dizziness, weakness, and anxiety. This is followed by convulsions, unconsciousness, then death. The longer the exposure or the higher the concentration of cyanide, the quicker a victim will be contaminated and die.

Mustard Gas is a blistering agent; it is an oily liquid that is heavier than water. The vapors and/or liquid are the danger. The liquid and gas have the odor of mustard, onions, or garlic. Two to 24 hours after exposure, a victim will notice eye irritation, burning of the skin, and upper airway irritation. Exposure to high amounts will cause blistering of the skin, eyes, and throat. Absorption into the body damages cells and causes death.

Sarin Gas is a nerve gas. It disrupts the mechanism by which nerves communicate with organs, causing overstimulation of the organs. Sarin is a clear, colorless liquid that emits a heavy gas that

sinks to the ground. The gas is odorless. Exposure causes a diminishment of the pupils, runny nose, and shortness of breath. Large exposures can cause loss of consciousness, convulsions, and death.

RADIOLOGICAL EXPOSURE

Radiation poisoning: is caused by exposure to irradiated uranium that gives off "alpha" and "gamma" rays. Exposure can be caused by exploding a nuclear device, which gives off massive amounts of these rays, or by exploding an irradiated source that distributes thousands of finite pieces throughout the explosion area. Exposure to radiation disrupts or kills cells in the body. The cell disruption generally affects the bloodstream and gastrointestinal areas. Symptoms often include nausea, vomiting, and malaise, followed by a symptom-free period. Cell death can lead to major organ malfunction and to death. For mild cases of exposure, a victim can take iodine, which will absorb the radiation and help the body to pass the radiation out of the body.

CONCLUSION

The establishment of a WMD-training program gives the security department the ability to help con-

tain WMD exposures before they adversely impact the institutional setting. The Security Department's role in keeping hospitals free from contamination is an awesome job, often requiring a dedicated, well-trained, appropriately equipped, and highly motivated security staff always on guard at the gate protecting us from harm! Continuous drilling and education are key to a diligent response when, and if, a mass exposure incident should occur.

Resources

Jane's Chem-Bio Handbook. Alexandria, Virginia: Jane's Information Group. ISBN 0-7106-1923-5

U.S. Department of Homeland Security. *Weapons of mass destruction*. <https://www.dhs.gov/topic/weapons-mass-destruction>

Center for Domestic Preparedness. *Hazardous materials course on WMD: A check and response*. This course of study furnishes students an overview of the international and domestic threats while focusing a spotlight on identification and decontamination of hazards and evidence preservation <https://cdp.dhs.gov/news-media/article/hazardous-materials-course-focus-on-wmd-attack-and-response>

The Canadian Center for Occupational Health and Safety. *Working with toxic materials*. <http://www.ccohs.ca>

First Aid Re-Certification. *Emergency personal protective equipment*. <http://firstaidrecert.com/emergency-personal-protective-equipment> Defense Threat Reduction Agency. *Weapons of mass destruction training and education*. <http://www.dtr.mil/Mission/WMD-Training-and-Education>

Treat, K. N., Williams, J. N., Furbee, P. M., Manley, W. G., Russell, F. K., Stamper, C. D., Jr. (2001). Hospital preparedness for weapons of mass destruction incidents: An initial assessment. *Annals of Emergency Medicine*, 38(5), 562-565.

Ganesan, K., Raza, S. K., Vijayaraghavan, R. (2010) Chemical Warfare Agents. *Journal of Pharmacy and Bio Allied Sciences*, 2(3), 166-178.



*Now is a great time for you to volunteer and participate more fully in our
NYCFE Chapter.*

*You can become more involved with event planning, recruitment, social media, and
more!*

*For more information, please contact Dora M. Gomez at
president@nycfe.org*

The NYCFE Newsletter is Designed and Edited by Laura Hynes-Keller

Special Thanks to NYCFE Vice Chairman Bruce Hulme, CFE

The opinions and statements contained in the articles are those of the authors and not necessarily of the NYCFE or its board of directors.

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Please email Newsletter@nycfe.org with submissions, questions, or comments. Thank You.

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Sophocles*
