

Fraud Detection and Prevention

Why this Location?

A practical two-day seminar designed specifically for internal auditors, gaming inspectors, tribal officials, tribal gaming commissioners, and other tribal executives involved in the management or regulation of tribal enterprises. In order to maximize your learning experience and isolate you from the day-to-day grind of government and business, we have selected the Coeur d'Alene Resort for this year's program. The resort is located in the Idaho Mountains on beautiful Lake Coeur d'Alene. Only a boat ride away from one of the country's most unbelievable golf courses. Rooms are available at the Coeur d'Alene Resort from \$219 - \$339 per night.

The Seminar Purpose?

The role of internal audit changes dramatically when fraud is uncovered. Once discovered, the key to prosecution will depend on the next steps taken by the auditor as well as decisions made by tribal officials. Gaming is a high risk industry, so the likelihood of fraud occurring or having occurred at your operation is high. This seminar will provide both auditor and government the tools necessary to identify, investigate, and prevent fraud from occurring within tribal enterprises with a special emphasis on gaming. Learn about the most common fraud schemes perpetrated on tribes and casinos and how to uncover and prosecute those involved. Learn to be proactive at preventing fraud!

This Seminar Will Help You?

This seminar will provide you with a detailed understanding of how to properly plan an audit investigation and what things must be done to document your results. This program will give you an advanced understanding of the analytical procedures necessary when fraud is suspected, what red-flags denote the possibility of fraud, and what controls must be in place to prevent fraud in the future. Learn about the roles of tribal government, management, and the commission in creating a control environment that helps prevent fraud before it occurs. Finally we will review fraud examination methodology, and how to conduct interviews of individuals suspected of committing fraud.

Why JOSEPH EVE?

This new seminar brought to you by JOSEPH EVE is an exclusive program for Native American Governments. JOSEPH EVE, CPAs, has been active in Indian Country for over 20 years. The company has conducted Tribal audits for over 60 tribes in 23 states. The experience gained from working in Indian Country over the past 20 years results in hands-on, interactive seminars with real life insight rather than the academic approach offered by others.

Tuition?

The fee of \$750 includes course materials, lunch, and coffee breaks. We will be hosting a cocktail party on Tuesday night lake-side with live music. Network with casino and Tribal executives from around the United States. We will also be arranging a shuttle to the Coeur d'Alene Tribe's casino, located approximately 30 miles from the resort. Please let us know if you are interested. **ADVANCED PAYMENT IS REQUIRED!** CPE may be available for this course. Check with your State Board of Accountancy. Discounts are available for multiple registrations.

Cancellations?

Substitutions may be made at any time. All cancellations must be confirmed by JOSEPH EVE at least 10 business days before the start of the class. Cancellations occurring less than 10 days from the class start date will be charged a \$75 processing fee. Paid registrants will receive a tuition credit minus any applicable processing fees. JOSEPH EVE is not responsible for costs incurred as a result of the cancellation of a program.

Enrollment is limited—sign up today!

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Full tuition will be charged for any registrant who does not show up for the class and has not confirmed their cancellation prior to the class start date. If JOSEPH EVE cancels for any reason you will receive a full tuition credit. JOSEPH EVE is not responsible for non-refundable airline tickets and other expenses.

Why these Instructors?

Kathy Arata-Ward, CPA, CFE is a supervisor with JOSEPH EVE and has over 12 years experience conducting audits of Tribal Governments, casinos, cities and non-profit entities. For the past five years, Kathy has been a senior auditor and technical reviewer at JOSEPH EVE. Some of Kathy's prior casino audit clients include Four Bears Casino, Thunderbird Wild West Casino, Gold Country Casino, Lucky Bear Casino and Sycuan Casino. Kathy also has numerous Tribal clients including Grand Traverse Band, Leech Lake Band, Santa Rosa Rancheria, and the Little River Band. Most recently, Kathy has been the lead auditor on numerous fraud engagements for JOSEPH EVE clients.

Bobbi Rooney, CPA, CISSP, CISA, is an IT Consultant with JOSEPH EVE and has been a Certified Public Accountant for 12 years. Ms. Rooney has over 10 years experience as a Certified Information Systems Auditor and over 25 years of business management experience. JOSEPH EVE clients she has served include Emerald Queen Casino, Silver Reef Casino, Jackson Rancheria, Golden Acorn Casino, Sycuan Casino and Fort Randall Casino.

Daily Schedule:

8:30	Continental Breakfast
9:00	Course Begins
10:30	Hosted Break
12:00-1:15	Hosted Lunch
4:00	Course Ends

Tribal Gaming Seminar

Fraud Detection and Prevention

August 5-6, 2008

Coeur d'Alene Resort
Coeur d'Alene, Idaho

Topics Include:

- Planning Investigations
- Credit Card Fraud/Abuse
- Fictitious Vendor Schemes
- Analytical Procedures for Suspected Fraud
- Fraud Examination Methodology
- Identify Red Flags
- Case Studies on Uncovering Fraudulent Transactions
- What is Computer Fraud?
- Types of Computer Fraud?
- Conditions Conducive to Computer Fraud
- Detection of Computer Fraud
- Computer Crime Laws

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