
ACFE
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New York Chapter
FINDING THAT NEEDLE IN THE HAYSTACK
RECENT EXPERIENCES WITH PHYSICAL EVIDENCE
- James Tunkey
ONE STONE AT A TIME
CHRONOLOGICAL
THEMATIC
READABLE
SIZE OF HAYSTACK SHRINKS
NOT A MUSEUM
4 ELEMENTS OF FRAUD
MISREPRESENTATION
RELIANCE OF FALSE
Knowledge of falsehood
DAMAGE as a RESULT
OBSERVER BIAS
The World is full of obvious things which nobody by any chance ever observes.
#2 RECOGNIZE FRAUD CLUES
FIND A USABLE FORMAT
WHAT IS MISSING ??
witness
cross reference
interviews
#1 STRUCTURE UNSTRUCTURED DATA
FIND NEEDLE FASTER
ORDER
PRESERVE EVIDENCE PRESERVE EVIDENCE
EXHAUSTING WORK
Looks for Errors
OF 1000 BOXES
LABEL
FIND STRUCTURE
10,000's
PRESUME NOTHING
UNUSUAL BANK PENALTIES
SHELL COMPANIES
DATA
UNAUTHORIZED PAYMENTS
HANDWRITTEN RECEIPTS
FOREIGN INVESTORS
develop scenarios - WHO
RECORDS - IMPACT - ACTION
WHAT FRAUD IN WHAT ORDER
WHAT EXISTS?
PHYSICAL EVIDENCE: MIXED BAG
MOLD
GROSS
SMELL
CPU FORENSICS IMPORTANT
ALWAYS!
A BETTER WAY
FOREIGN INVESTOR FRAUD
COOKING THE BOOKS
DATA ANALYTICS 3
METHODS TO EXAMINE PAPER DOCUMENTS
Certified Fraud Examiners
REWARDING
$billions recovered
paper fraud
Sometimes that's all you get!
OUR INSIGHTS + HARD WORK MATTERS
Clipping Papers
PHYSICAL PRODUCTS
Huge Value for the Victim
"all part of life's Rich tapestry"
Documents
#3 Practical methods...
ASK THE RIGHT QUESTIONS...
EUREKA
CFE's
OUT AND ABOUT
GREAT INDIVIDUALS
CLARIFY
Making sense
WORK MAKES A DIFFERENCE
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