NYCFE Fall Fraud Conference 2026
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Speaker Photos, Bios, Topics, Abstracts, and Learning Objectives

Mary Breslin - Verracy

A Look at Three Large-Scale Occupational Fraud Cases



Mary Breslin, CIA, CFE
Founder of Verracy

2024 ACFE Hubbard Award Winner
2023 ACFE James R. Baker Speaker of the Year

Mary Breslin is a force in the world of internal audit, risk management, and fraud prevention. With over 30 years of experience, she's led high-impact transformations in audit departments across global organizations. As an award-winning speaker and renowned fraud examiner, Mary has orchestrated some of the most complex and high-profile fraud investigations in history, including one of the largest cases ever prosecuted by the DOJ.

Mary is an **Advisor to the Technology Committee of the International Ethics Standards Board for Accountants** and the former **Chairman of the ACFE Foundation (2024-2025).** Her expertise has made her a sought-after thought leader and consultant, advising businesses on navigating risk, **building** high-performance audit functions, and maintaining ethical standards in challenging environments.

Highly regarded in the industry, Mary has received prestigious accolades for her work and speaking. In 2024, she was honored as the **ACFE Hubbard Award** winner for her article on ChatGPT in *Fraud Magazine*. In 2023, she received the **ACFE James R. Baker Speaker of the Year** award. She has also been recognized as a **Top-Rated Speaker** for ISACA and named **"Best of the Best"** by the IIA.

Her career is defined by results, whether it's leading audit functions to 'best-in-class' status, revolutionizing organizational approaches to risk, or mentoring the next generation of auditors. Mary's straight-shooting, no-nonsense approach to auditing is backed by real-world success, earning her recognition as a top executive in the field. With her deep knowledge, she's reshaping what it means to be a leader in the audit space, empowering teams to act with integrity and precision.

Mary resides outside Austin, Texas, with her husband and rescue dogs.

Topic Title, Abstract, and Learning Objectives:

A Look at Three Large-Scale Occupational Fraud Cases

Occupational fraud rarely unfolds the way it appears in textbooks. This session examines three real-world fraud cases involving inventory theft, a kickback scheme with devastating consequences, and asset misappropriation within community programs. Each case demonstrates how seemingly ordinary transactions, behaviors, and explanations concealed significant fraud.

Participants will follow the cases from initial indicators through detection and investigation, examining what made the fraud possible, why it remained hidden, and how Internal Audit ultimately uncovered it. More importantly, the session focuses on the practical lessons these cases provide for fraud examiners and auditors trying to recognize similar patterns within their own organizations.

Learning Objectives

Participants will be able to:

- Identify behavioral, transactional, and control-related warning signs demonstrated in actual occupational fraud cases.
- Evaluate how fraud schemes can remain concealed within otherwise normal-looking business activity.
- Apply lessons from real investigations to improve fraud risk identification, detection, and response.

Sean Mueller - Author of *After the Walls: Living Without Shortcuts*
The Line that Moves: Recognizing Ethical Drift Before It's Too Late



Sean Mueller is the founder of Proactive Ethics, a leadership and ethics firm helping founders, executives and students lead with integrity under pressure.

After serving 14 years in state prison for securities fraud, Mueller turned his attention to education, service and deep personal transformation. He completed an associate's degree while incarcerated, then graduated summa cum laude in 2025 from the University of Colorado Denver. He serves on the university's Prison Education Program Advisory Board and is pursuing a master's degree in entrepreneurship. He is also the author of the book "After the Walls: Living Without Shortcuts" that explores accountability, character and rebuilding life without compromise.

Today, Mueller delivers candid, practical talks on ethical leadership, accountability and mindset, sharing hard-earned lessons so others can avoid the mistakes he made. He helps leaders protect their reputation, career and organization by recognizing blind spots before they become crises.

Topic Title, Abstract, and Learning Objectives:

The Line that Moves: Recognizing Ethical Drift Before It's Too Late

Ethical failures rarely begin with a dramatic decision. More often, they emerge through a series of small compromises, rationalizations, and seemingly harmless shortcuts that gradually redefine what is considered acceptable. In this thought-provoking presentation, Sean Mueller draws on his life lessons and observations to explore how ethical drift develops within individuals, teams, and organizations. Through real-world examples and practical insights, attendees will learn why even high-integrity professionals can lose sight of their values when faced with pressure, incentives, and competing priorities.

Mueller will examine the warning signs that indicate ethical boundaries are shifting and provide strategies for recognizing and addressing concerns before they become serious misconduct. Participants will leave with a deeper understanding of personal accountability, organizational culture, and the importance of creating environments where ethical decision-making is consistently reinforced. The session challenges attendees to identify the "moving line" in their own professional lives and equips them with tools to maintain integrity when shortcuts appear tempting.

Learning Objectives

1. **Identify** the common behaviors, rationalizations, and organizational pressures that contribute to ethical drift.
2. **Recognize** early warning signs that ethical standards and decision-making boundaries are beginning to shift.
3. **Apply** practical strategies to strengthen ethical awareness, foster accountability, and prevent small compromises from escalating into significant misconduct.

Daniel Alessandrino - New York City Police Department (NYPD)

Michael Shove - United States Secret Service

Fraud May Look Familiar - The Infrastructure Behind It Is Not



Detective Daniel Alessandrino has over 24 years of experience in law enforcement with the New York City Police Department. He has dedicated 18 of those years to investigating financial crimes. For the past several years, his focus has been on major financial crimes perpetrated by organized groups and prolific serial fraudsters. As a subject matter expert, he travels across the country to speak on topics related to organized groups and financial crimes, sharing insights on investigative techniques and strategies. Detective Alessandrino is also currently a Task Force Officer with the United States Secret Service Cyber Fraud Task Force, where he collaborates on cutting-edge investigations in cyber-related financial crimes.

Topic Title, Abstract, and Learning Objectives:

Fraud may look familiar. The infrastructure behind it is not

This session will examine how bad actors and organized fraud groups continue to exploit many of the same longstanding financial fraud schemes while transforming the methods, technologies, and financial instruments used to execute them.

We will explore emerging tactics involving cryptocurrency, gold and other alternative stores of value, social media, and encrypted messaging platforms. Particular attention will be given to how these tools are being leveraged to move and obscure victim funds, complicate traditional investigative methods, recruit participants, and connect criminal actors across geographic and international boundaries.

The session will also examine how encrypted communication and social media platforms have accelerated the fraud ecosystem, allowing bad actors to collaborate, exchange techniques, recruit money mules and co-conspirators, and rapidly replicate successful fraud schemes across jurisdictions.

Today’s investigators must understand not only the scheme itself, but the evolving technology, communication platforms, financial instruments, and networks that allow an old fraud to operate with an entirely new face.

Learning Objectives:

1. Identify Emerging Fraud Indicators

Recognize evolving techniques, transaction patterns, and methods of money movement that may indicate fraudulent or suspicious financial activity.

2. Understand the Modern Digital Fraud Ecosystem

Examine the role social media, encrypted messaging applications, cryptocurrency, and emerging technologies play in facilitating fraud, recruitment, communication, and the movement of illicit proceeds.

3. Recognize Changes in the Movement of Victim Funds

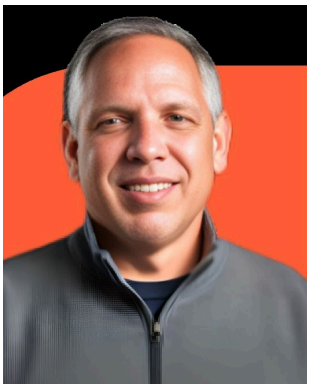
Understand how traditional fraud proceeds are increasingly being converted into cryptocurrency, gold, and other assets in an effort to obscure the financial trail and complicate investigative tracing.

4. Strengthen Information Sharing and Collaboration

Understand the value of timely information sharing and collaboration among law enforcement, financial institutions, private-sector partners, and other stakeholders when identifying, disrupting, and dismantling modern fraud networks.

Robert Nordlander - Nordlander CPS, PLLC

Forensic Accounting: When the Office is a Crime Scene



Robert Nordlander, CPA, CFE, is a forensic accountant, Certified Fraud Examiner, and former IRS Senior Special Agent with more than 20 years of experience investigating complex financial crimes, including tax fraud, money laundering, embezzlement, and cryptocurrency-related offenses. As the founder and principal of Nordlander CPA, PLLC, he specializes in forensic accounting, litigation support, asset tracing, tax controversy matters, and expert witness services. Throughout his career, he has worked on multimillion-dollar investigations in the United States and internationally, testified in federal and state courts, and assisted attorneys in both civil and criminal litigation involving complex financial issues.

Before entering private practice, Robert served with IRS Criminal Investigation from 2000 to 2021, where he conducted major criminal tax and financial crime investigations and held leadership and specialized roles including Cybercrime Coordinator, Certified Academy Instructor, and member of the FBI Joint Terrorism Task Force. A frequent speaker and educator, he has delivered continuing professional education programs for organizations including the AICPA, National Association of Tax Professionals, state CPA societies, bar associations, and fraud examination groups nationwide. He is also the author of several publications on tax enforcement, penalty abatement, payroll tax compliance, and professional expertise development, and is widely recognized for his ability to translate complex financial evidence into clear, compelling testimony and analysis for courts, attorneys, and juries.

Topic Title, Abstract, and Learning Objectives:

Forensic Accounting: When The Office Is A Crime Scene

Embezzlement happens often to many small businesses. Unfortunately, the lack of internal controls allows the embezzlement to remain undetected for years. But when it is discovered, the small business owner will most likely contact their CPA for advice.
What should you do when your client contacts you about their employee embezzling money from their business? What options should you present to your client? How can your client protect themselves, while investigating the embezzlement? What steps need to be taken about preserving any documents, emails, texts, or phone calls?
This session teaches how to engage the client, properly identify the evidence needed to prove the crime, how to write the report for civil and criminal trial, and best practices in preserving electronic and paper evidence.
Learning Objectives: After attending this presentation you will be able to...

Prepare for an investigation
Recall how to review paper and electronic handling procedures
Identify the process of preserving, analyzing, and evaluating evidence
Recall how to conduct the investigation efficiently

Claudia Ferguson - Microsoft
Riaz Javed - Microsoft
Governing AI in the Enterprise: From Innovation to Responsible and Secure AI



Claudia Ferguson is a Senior Consultant at Microsoft with over 9 years of experience specializing in Azure Cloud and AI solutions. She has led complex IT transformation projects across diverse industries, guiding organizations through cloud adoption, security modernization, and AI integration. Claudia brings deep expertise in Microsoft Sentinel, Defender XDR, and Security Copilot, with a strong focus on operationalizing security for modern SOC environments. Her work

spans the full project lifecycle—from strategic assessment to hands-on implementation—making her a trusted advisor for enterprise-scale security and cloud initiatives.

LinkedIn profile for reference: https://www.linkedin.com/in/claudia-ferguson-09702841/

Topic Title, Abstract, and Learning Objectives:

Governing AI in the Enterprise: From Innovation to Responsible and Secure AI

As organizations rapidly adopt Copilot, AI agents, and other generative AI capabilities, the challenge is no longer simply how to use AI, but how to govern it responsibly and securely. This session will explore practical lessons learned from enterprise AI governance work and discuss how organizations can establish guardrails that enable AI innovation while protecting sensitive data and managing risk.

Learning Objectives:

- Understanding the new governance risks introduced by Copilot and AI agents
- Data classification and sensitivity labeling as a foundation for AI readiness
- Protecting sensitive information in AI interactions with data loss prevention controls
- Establishing governance for AI agents, including ownership, access, permissions, and monitoring
- Moving from visibility and discovery toward appropriate prevention and enforcement
- Practical lessons learned and best practices for building a scalable AI governance program

Marcio Rodesno - Justice for Fraud Victims Project
Regina Rivera Gonzalez - Justice for Fraud Victims Project
David Goldstein - Justice for Fraud Victims Project

The Student Experience on Real-World Cases

Marcio Rodesno, M.S., is an accounting professional with experience in accounting, taxation, and financial analysis. I earned both my bachelor's and master's degrees in accounting from
SUNY Old Westbury in 2023 and 2024, respectively. He has been working in the accounting field for the past three years. These experiences have given him a strong combination of technical accounting knowledge and hands-on business experience and have helped him develop a practical approach to financial analysis, problem-solving, and business decision-making.

Regina "Gina" Rivera Gonzalez is a Certified Fraud Examiner (CFE) and seasoned accounting professional with deep expertise in forensic investigations, litigation support, taxation, and financial analysis. She is the Founder and President of Zylexa Services, LLC, a forensic accounting firm specializing in financial record review, elder fraud investigations, and litigation support. Regina also serves as Vice President and Partner at Studio dell'arte,
LLC, where she oversees corporate accounting, financial reporting, and operational
strategy. Holding both a Master of Science in Forensic Accounting and a Bachelor of
Science in Accounting from SUNY Old Westbury, Regina combines strong academic

grounding with extensive practical experience across corporate tax, litigation consulting, and business valuation support. She actively mentors future fraud examiners through the Association of Certified Fraud Examiners (ACFE) and the Justice for Fraud Victims Project (JFVP).

David Glodstein, DBA, CFE, CPA is an Associate Professor at SUNY Old Westbury (OW) in Old Westbury, NY. He led the development of the Masters in Forensic Accounting Program at OW, which started in 2018. In addition, he developed both a Certificate in Forensic Accounting and a Micro-credential in Forensic Accounting. David also implemented and is the current
coordinator of the Justice for Fraud Victims Project (JFVP) at OW, which provides experiential learning opportunities and helps small businesses, non-profit entities, and financially abused individuals who have been victims of fraud. He earned the ACFE's 2022 Educator of the Year Award for these efforts in addition to providing his students with real-life experience with programs like the JFVP and the IRS- CID's Citizens Academy. David received the SUNY Chancellor's Award for Excellence in Teaching 2022-2023. In addition, David has over 25 years of professional experience with cases involving asset misappropriation, embezzlement, and insurance loss verification.

Topic Titles, Abstracts, and Learning Objectives:

The Student Experience on Real-World Cases

Case presented by Marcio:

This study uses an attorney escrow fraud case to teach forensic analysis skills and demonstrate how careful financial work can help protect victims. The analysis was completed by a SUNY Old Westbury student working under the close guidance of a professor. The student followed the fraud from the initial claim through investigation, financial loss, cover-up, and discovery.
I reviewed two years of financial records and traced how money moved from the escrow account to the operating account. The initial analysis identified approximately $3 million in potential misappropriation involving 12 to 15 victims.
The goal was simple: make the most of a unique learning experience, maintain clear and accurate records, understand the nature of the business, and explain the findings to the Nassau County District Attorney's Office and its investigators. The case directly supports the mission of the Justice for Fraud Victims Project, which connects colleges with anti-fraud professionals to help protect and support victims.

Learning Objectives:

After completing this case study, participants should be able to:
1. Organize, trace, and compare transactions. Review bank records, match activity across multiple accounts, build a clear timeline, and identify suspicious activity and unusual amounts.
2. Evaluate the evidence. Identify inconsistencies and warning signs while recognizing the limits of the available records and analysis.
3. Maintain clear and reliable records. Create an easy-to-follow trail back to each source

document so that others can review, understand, and rely on the work.
4. Explain findings clearly and responsibly. Present the results with professional skepticism while leaving legal conclusions and decisions to the District Attorney.

Case presented by Gina:

This case study demonstrates how an authentic forensic financial investigation—presented by a Nassau County Assistant District Attorney at SUNY Old Westbury—develops a student's analytical and professional judgment skills. The student analyzed three years of bank and retirement statements from a tax-evasion dispute, building a database to trace $1.7 million in deposits and reconcile accounts under evidentiary uncertainty. By distinguishing total deposits from taxable income and respecting analytical limitations, the student strengthened technical accounting skills, professional skepticism, and practical problem-solving.

Learning Objectives:
After completing this case, participants should be able to:
1. Apply forensic financial analysis techniques to organize, classify, trace, and reconcile financial transactions from multiple and incomplete sources.
2. Evaluate financial evidence critically by verifying source information, identifying documentation gaps and inconsistencies, distinguishing identified deposits from taxable income, and recognizing the limits of available evidence.
3. Communicate defensible analytical findings while exercising professional skepticism and judgment and maintaining clear boundaries between financial analysis, tax determinations, and legal conclusions.