



4<sup>th</sup> Annual

# FRAUD CONFERENCE

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May 6, 2022



# AGENDA

**7:30 AM Registration & Breakfast**

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**8:15 AM Welcome**

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**8:30 AM Trends & Risks in the SPAC Market**  
EY  
Louis Doth

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**9:05 AM Anatomy of a Forensic Investigation**  
PROTIVITI  
William Thomas, Peter Grupe, Robert Hennigan

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**10:45 AM Break**

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**10:55 AM DCAA Investigative Support Division & Fraud Program**  
DCAA  
Christina Tuccio

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**11:45 AM Lunch**

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**12:45 PM Avoiding Legal Liability: Navigating Whistleblower and Retaliation Claims**  
OGLETREE DEAKINS  
Elizabeth Jozsi

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**1:35 PM Insider Threat: Preventing, Detecting, and Predicting Incidents**  
DELOITTE CONSULTING  
Jeffrey King

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**2:25 PM Break**

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**2:35 PM A Spotter's Guide to Healthcare Fraud and Compliance Risks in a Post-COVID World**  
SALTMARSH  
Andrew Kent

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**3:25 PM Identity Theft**  
STATE ATTORNEY FOR THE TENTH JUDICIAL CIRCUIT OF FLORIDA  
Brian Haas

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**4:15 PM Closing**

## Trends and Risks in SPAC Market

**Louis DOTH**  
Partner

EY



Lou has more than 17 years of experience assisting clients on transaction accounting issues under US GAAP and IFRS, including M&A, divestitures, IPO and SPAC transactions, as well as revenue recognition, leasing, financial reporting, and GAAP conversions. He is a Partner within EY's Financial Accounting Advisory Services (FAAS) practice and is based in Minneapolis. He serves on the National FAAS transactions team and is the Central region SPAC leader. Lou is also the accounting advisory leader on several health and wellness clients. Lou has collaborated with several clients with several complex IPOs and SPAC filings, most recently a \$65 billion retail consumer products enterprise, a global travel services company, a high growth health care technology company and a sustainable recycling company. Lou will describe the SPAC market, including the trends and risks he's seeing within the market, and will walk us through the SEC's response, including the new and proposed regulations.

## Anatomy of a Fraud Investigation

**WILLIAM THOMAS**  
Managing Director

PROTIVITI



Bill has over twenty years of experience in corporate governance, risk management, internal audit, and information technology. Bill holds a market leadership role, with responsibility for engagement oversight across a wide range of client relationships. Bill has extensive experience in SOX and internal control program development, with a principle focus on internal audit, regulatory compliance, fraud, and enterprise risk management. Bill is a Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA) and is Certified in Risk Management Assurance (CRMA). A few examples of his experience include working within global internal audit / internal control for a \$15 billion major automobile and equipment rental corporation covering the US, Latin America, Asia / Australia, and Europe, supervising numerous internal investigations of financial crimes, working with a \$2 billion Florida company on pre-IPO efforts, including development of SOX, ERM and technology-improvement projects, coordinating with Private Equity owners to evaluate risks and consulting on risk mitigation activities, overseeing year 1 internal control / SOX program development for a \$2 billion M&A entity in coordination with a European ownership group, developing an Internal Audit program for a \$1 billion private equity investment company in a regulated industry, working with external counsel to investigate Medicaid billing irregularities, serving as an interim compliance officer for a large public health system, and providing compliance support activities for an academic not-for-profit health system, including privacy and breach reporting.



## Anatomy of a Fraud Investigation

**PETER GRUPE**  
Director

PROTIVITI

Peter is a Director in the Forensic practice at Protiviti where he leads the internal investigations and forensic accounting services. He has over forty years of experience in risk consulting, law enforcement, crisis management and corporate finance. Prior to coming to Protiviti, Peter held various executive management roles within the FBI. He retired in 2011 after 24 years of service as the Assistant Special Agent in Charge of the largest White Collar Crime Branch of the FBI (New York Office). In that capacity, Peter had direct supervision over approximately 1,500 pending investigations, 200 Special Agents, 40 Forensic Accountants, 15 Intelligence Analysts and 40 Professional Support employees. He was responsible for all investigative, financial, and administrative functions associated with every investigative program, including Financial Institution Fraud, Corporate and Securities Fraud, Anti-Money Laundering, Public Corruption, Foreign Corrupt Practice Act, Health Care Fraud and Bankruptcy Fraud. He is credited with successfully managing the Bernard Madoff investigation, the largest insider trading investigation in history, insider trading matters, and sensitive investigations of elected and appointed public officials. Peter was also a senior member of the New York SWAT Team. He has spent the past eleven years providing consulting services to corporations and individuals around the world. Peter's most recent major projects at Protiviti have included many financial crime and whistleblower investigations alleging financial, tax and accounting improprieties.



## Anatomy of a Fraud Investigation

**ROBERT HENNIGAN**  
Associate Director

PROTIVITI

Robert is one of the leaders in the practice conducting complex and sensitive investigations in white collar crime, including managing engagements related to fraud, financial crime, forensic accounting, whistle blower investigations, physical security, FCPA investigations, compliance program reviews, and fraud risk assessments. He has over 30 years experience, both within industry and law enforcement, and has a proven track record of executing large scale matters analyzing electronic and email evidence, detailed subject and witness interviews, and documenting all investigative materials. His areas of focus include international bribery matters, code of conduct and internal reviews, establishment of fraud and special investigation teams (and associated policies/procedures) and working alongside legal counsel delivering concise reporting across a range of industries. Prior to coming to Protiviti, Robert held various management roles at the FBI over his 24 years of service. Robert specialized in corruption, Foreign Corrupt Practices Act, healthcare/pharmaceutical fraud, financial institution fraud, executive protection, and crisis management. He served as the FBI, New York Supervisory Special Agent and Public Corruption Coordinator managing numerous investigations of elected and appointed public officials.

## DCAA Investigative Support Division & Fraud Program



**CHRISTINA TUCCIO**  
Senior Investigative Support Auditor

DCAA

Ms. Tuccio has been with DCAA in various audit positions since August 2010 and with Investigative Support for just over a year. During her time with DCAA, she identified, and reported, suspected irregular conduct (SIC) in audits on multiple occasions. In her current position she provides Forensic Accounting and analysis to investigative agencies related to SIC on Department of Defense contracts. The types of cases she has supported include, but are not limited, to false claims, bribery and kickbacks, defective pricing, and fraudulently obtained 8(a) status and contracts.

Prior to joining DCAA, Ms. Tuccio spent 13 years in Public Accounting Audit, including 8 years as an Audit Manager, and worked as a Controller in private industry for 3 years. Ms. Tuccio also instructed Audit and Accounting courses at the college level as an adjunct instructor.

## Employment Fraud Whistleblower & Retaliation Claims

**ELIZABETH JOZSI**  
Labor and Employment Attorney

OGLETREE DEAKINS



Elizabeth Jozsi is an associate in the Tampa office where she is a member of the labor & employment practice group. Elizabeth graduated from Duke University in 2010. She graduated with her Juris Doctor, cum laude, and a certificate in Environmental and Land Use law from the University of Florida Levin College of Law in 2015. Elizabeth is now an associate at Ogletree Deakins in Tampa practicing employment law, primarily working on employment litigation, discrimination, and retaliation cases. She has also spent the past several years as an adjunct professor at the Barney Barnett School of Business as a Business Law professor. Prior to coming to Ogletree Deakins, Elizabeth gained experience as a judicial law clerk for the U.S. District Court for the Northern District of Florida where she gained experience working on complex federal cases. Following the clerkship, she joined a small law firm in Lake County, Florida where she represented the largest employer in the county, as well as small businesses, on employment matters. She also served as co-counsel for the Lake County School Board for four years. Elizabeth will walk us through employment fraud, focusing on retaliation and whistleblower cases, by discussing federal and state whistleblower acts (Florida Private Whistleblower Act, Florida Public Whistleblower Act, Federal Whistleblower Act, other federal acts with whistleblower "Employment Fraud: Whistleblower & Retaliation Claims" components), whistleblower complaints and investigations, and preventative measures employers can take to avoid legal liability.



**JEFFREY KING** **DELOITTE CONSULTING**  
**Senior Manager, Commercial Insider Threat Practice**

**Insider Threat**  
*Preventing, Detecting, and Predicting Incidents*

Jeff is a Senior Manager in Deloitte & Touche LLP's cyber practice and leads the U.S. insider threat practice. He has spent 20+ years practicing across government (defense and intelligence communities) and the private sector. He works with private sector institutions to conceptualize, design, and implement intelligence-led threat-focused insider threat programs, with a specific emphasis on financial services institutions. Jeff will share with us his experience using behavioral analytics to predict fraud, quantify the probability of the occurrence of fraud by certain individuals, to identify fraud in real time, and measures that can be implemented to minimize fraud risk going forward. By walking through real-life examples, he will provide insight into the various ways suspicious activities and players are identified even before they commit fraud.



**ANDREW KENT** **SALTMARSH**  
**Shareholder**

**Healthcare Fraud and Compliance**  
*Risks in a Post COVID World*

Andrew is a shareholder in the firm's Healthcare and Litigation & Dispute Advisory practices. He assists clients in the areas of reimbursement, compliance, operational consulting, complex litigation, and business valuation. Andrew holds the Certified Valuation Analyst (CVA) and Certified in Healthcare Compliance (CHC) credentials and has both a J.D. and M.B.A. from the University of Florida. Prior to joining Saltmarsh in 2010, he practiced law with one of Florida's leading law firms. In addition, he is Certified in Machinery and Equipment Appraisal (CMEA), is a Certified Business Appraiser (CBA), was admitted to the state bars of Florida (2000) and Alabama (2001), and was admitted to the U.S. District Court, Northern District of Florida (2000). He is a member of the Florida Bar Association, Alabama Bar Association, American Bar Association, Hillsborough County Bar Association, National Association of Certified Valuators and Analysts, and Health Care Compliance Association.

Andrew has decades of experience working in various industries including the environmental and healthcare industries, and has most recently focused on healthcare fraud and compliance risks. Since the start of the COVID19 pandemic, he has spent significant time working on new risks and challenges arising as a result of the pandemic. He will give us an overview of some of the compliance landscape and fraud risks facing healthcare providers in the post-COVID world, walk us through the CARES Act and COVID relief programs (including PPP, PRF, EIDL, and ERC) and identification of potential compliance risks, and will discuss the routine compliance risks for healthcare providers, including HIPAA, Starke/Anti-kickback, and Medicare billing.

# Identity Theft

**BRIAN HAAS** STATE OF FLORIDA  
State Attorney for the Tenth Judicial Circuit of Florida



Brian Haas is the State Attorney for the Tenth Judicial Circuit of Florida, including Polk, Highlands and Hardee Counties. He was elected State Attorney in 2016 and was re-elected in 2020 for a term continuing through January 2025. As State Attorney, he is responsible for all criminal prosecutions in the Tenth Judicial Circuit. Mr. Haas has 90 attorneys working for him as Assistant State Attorneys in his five offices throughout the circuit. Last year, the State Attorney’s Office handled more than 11,000 felony cases and 20,000 misdemeanor and criminal traffic cases.

Prior to being elected as State Attorney, Brian Haas served as an Assistant State Attorney. During that time, he prosecuted crimes ranging from misdemeanors to Capital Felonies, including the prosecution of cases where children were victims of abuse.

## INSTITUTE OF ACCOUNTING EXCELLENCE

- Chair ..... Karen Turner
- Director ..... Celina Jozsi
- Assistant Director ..... Carly Love
- Coordinator ..... Meredith Prokuksi
- Dean of BBSBFE ..... Dr. Michael Weber
- Graduate Assistant ..... Tara Shelby

### FACULTY

- Collin Clark
- Celina Jozsi
- Carolina Love
- William Quillam
- Christopher Sherman

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