

## Who Should Attend

- ◆ Not-for-Profit Executive Directors and Program Directors
- ◆ Board Members
- ◆ Accountants, Bookkeepers and other Finance Staff
- ◆ Human Resources Staff

## Why You Should Attend – Some Fraud Statistics

- ◆ Fraud costs the Not-for-Profit sector an estimated \$70.5 billion annually in the United States
- ◆ The most costly abuses occur at organizations with 100 or fewer staff
- ◆ Fraud involves asset misappropriation, fraudulent financial statements, bribery and corruption
- ◆ On average, an organization experiencing fraud loses 5 percent of revenue

## What Past Attendees Have Said

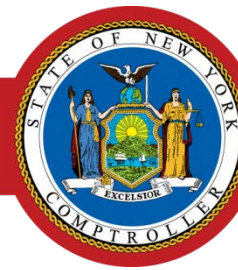
*The New York State Community Action Association (NYSCAA) was pleased to have Mr. Jerry Barber from the Office of the State Comptroller and his staff addressing Community Action Finance and Human Resources professionals from across the state at NYSCAA's annual conference. Mr. Barber and his staff did a tremendous job of discussing fraud and internal control systems, utilizing case studies. The presentations were timely, relevant, and practical, providing participants with practices and procedures they can bring back to their office to implement.*

Jacqueline Orr, Program Director  
New York State Community Action Association

## CPEs available for eligible accountants

You can report allegations of fraud, corruption or abuse of taxpayer money by calling a toll-free hotline at 888-672-4555

For more information or to host a session, please contact Joseph Galante, Not-For-Profit Liaison, Office of the State Comptroller at 212-681-4475 or [jgalante@osc.state.ny.us](mailto:jgalante@osc.state.ny.us)  
[www.osc.state.ny.us](http://www.osc.state.ny.us)



# Don't Get **Burned**



## Fraud Detection and Prevention for the Not-for-Profit Sector

A Training Seminar Offered by  
the Office of the State Comptroller

Sponsored by the Long Island Center for Nonprofit Leadership: Adelphi University

**Thursday, March 1**

**8:30 a.m. – 12 noon**

Adelphi University  
Ruth S. Harley University Center, Room 203  
Garden City, NY 11530

To RSVP visit:

[www.adelphi.edu/linonprofit](http://www.adelphi.edu/linonprofit)

**Thomas P. DiNapoli, State Comptroller**

Andrew SanFilippo, Executive Deputy Comptroller  
Elliot Pagliaccio, Deputy Comptroller

## Dear Not-For-Profit Leader:

*Fraud hurts all of us. It is a risk to governments, businesses and not-for-profits alike. While the financial losses alone can be substantial, the costs of fraud may also include a damaged public reputation, diminished funding and countless hours allocated to investigation and litigation.*

*My Office's Division of State Government Accountability designed this training course for not-for-profit program managers, finance and human resources staff and board members. The course objectives are to help people in the not-for-profit sector better understand and manage the risks of fraud in their organizations.*

*We are hopeful that this collaborative effort between the Office of the State Comptroller and the not-for-profit community will lead to greater prevention and detection of fraud, cost savings for your organization and protection of taxpayer dollars.*

*Sincerely,*

*Thomas P. DiNapoli  
State Comptroller*



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## Fraud Detection and Prevention for the Not-for-Profit Sector

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This training seminar offered by the New York State Office of the State Comptroller (OSC) seeks to educate not-for-profit staff and board members on how to prevent and detect fraud within their organizations. This session:

- ◆ Is taught by forensic auditors who have worked with investigators to identify fraud, and who have worked with law enforcement to prosecute fraud successfully.
- ◆ Includes case studies of actual fraud in the not-for-profit sector as experienced first-hand by the course instructors.
- ◆ Provides a risk assessment model to help identify the most cost-effective detective and preventive controls to use in addressing fraud.
- ◆ Features various takeaway tools for immediate use, such as a fraud risk assessment tool, the "Red Flags for Fraud" handbook, an internal control self-assessment survey, a fraud detection checklist, and model versions of an ethics policy and code of conduct.
- ◆ Includes interactive participation and question-and-answer opportunities with expert forensic auditors.
- ◆ Offers CPEs for eligible accountants.
- ◆ Can be customized to different lengths, up to a half-day.

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## About the Presenters



**Jerry Barber, CPA, CISA, CGFM**  
Assistant Comptroller

Jerry oversees the State Comptroller's audits of New York State agencies, public authorities, and the City of New York. In his 34 years of service, Jerry has completed thousands of audits and helped pioneer information technology auditing, performance auditing, and fraud and forensic auditing. Jerry received his BBA degree from Siena College. He is a frequent speaker on auditing topics and was the recent recipient of the "Tone at the Top" award from the Albany Chapter of the Association of Government Accountants.



**Melissa Little**  
Fraud and Forensic Audit Manager

Melissa has 19 years of audit experience coming up through the ranks in the Division of State Government Accountability. Melissa established and currently manages the Fraud and Forensic Audit Unit, which uses specialized tools and data analysis techniques as well as investigative interviewing to uncover and prove fraud. Melissa has a Bachelor of Business Administration degree and a Masters of Public Administration degree, both from Russell Sage College.



**Suzanne Mazone**  
Fraud Auditor

Suzanne has over 24 years of auditing and accounting experience with the Office of the State Comptroller. Since 2007, Suzanne has been an integral player in OSC's Fraud Unit. She is an expert in sophisticated tools and techniques used in identifying fraud. As a result of Suzanne's work, numerous persons have been successfully prosecuted for their fraudulent activity. Suzanne holds a Bachelor of Science degree from Oswego College.