

## Austin Area Chapter Association of Certified Fraud Examiners

### President's Corner

#### Tracy Bohmer, CFE, CPA

The Board reviewed the bylaws and determined that based on the increase in Chapter Members, the board approved adding two more governor positions effective with the start of the new chapter year, June 1, 2010. In order to run for an officer or other board position the board approved a policy that the candidate must be a Chapter Member as of February 1, of the year of the election. An election ballot was approved and will be sent to all members. Please watch for more information regarding this to be sent in a separate email. The Bylaws are available on our web site.

Congratulations to all the scholarship winners:

**Amy Brunner**  
**Brian Mueller**  
**Rebecca Takahashi**  
**Catherine Rutherford**  
**Stephanie Hayes**

Important dates for your calendar include:

\* Spring Seminar—April 14, 2010

\*The Annual Business Meeting—May 3, 2010 (Chapter Meeting)

Happy Spring Break!

### Chapter Meeting Schedule

**Time:** 12:00 to 12:50 p.m.  
Lunch served promptly at 11:45 a.m..

**Location:** Catfish Parlour  
4705 E Ben White Blvd

**Cost:** Luncheon Only:  
Members and Non-members \$12.00

#### **This Month's Meeting**

**Date:** March 1, 2010

**Speaker:** Helen Young

**Topic:** Fraud Detection and Prevention Policies" at the State of Texas General Land Office

**register on line: [www.austinacfe.com](http://www.austinacfe.com)**  
**or**

**call 512-923-8656**

---

### INSIDE THIS ISSUE

- 2 What You Missed and Board & Committee Members
- 3 Speaker's Biography
- 4 The Spotlight's on You!

## What You Missed



**By Mike Garner, CFE, CIA**

If you were not one of the over 60 able to attend the February 1, 2010 chapter meeting you missed a presentation on Writing Better Reports by Mr. John Gill, Vice President-Education, the Association of Certified Fraud Examiners (Association). Mr. Gill has a BA in English from the University of Arkansas and a J.D. with honors, from UT School of Law in 1990. He joined the Association in 1995 as both the General Counsel and manager of the Research Department, took on the role of Research Director in 2003, and then was promoted to the Vice-President-Education in 2009.

Mr. Gill started his presentation by providing slides that included inaccuracies and misspellings. These slides clearly communicated the detrimental impact of spelling and grammar and inaccuracies not only in our reports but in all of our written communication. Examples included the following.

- Applying for a forensics accounting job in Louisiana - I been want to move to Luisiana and I am enquiring ...;
- Fashion Décor Sign – Complete inferior solution;
- Handicapped Parking Space – marked Handicaped;
- Harvard University Coffee Cup – Marked Harvard Universty;
- School Zone – Marked Shcool;
- Math Poster – Should you say nine and five is thirteen or nine and five are thirteen;
- Adds for the Hard of Hearing including Hearing Aids – Under the heading Unheard of Offers;
- An ad for a Women’s Wine and Cheese Party – was titled in the ad as A Women’s Whine and Cheese Party.

In writing reports you must keep in mind who may be reading these reports and ensure the information is relevant and understandable by these parties. These may include company insiders, attorneys, defendant(s), witnesses, press, judges, and juries. A fraud examiner may have done a great job in developing evidence, but that information must be communicated effectively to those reading the report (management, the counsel, or law enforcement).

*continued on page 3*

## AUSTIN AREA CHAPTER OF THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS PO Box 13462, AUSTIN, TEXAS 78711

### BOARD & COMMITTEE MEMBERS

#### FISCAL YEAR 2010

Tracy Bohmer, President  
[tracy@tracybohmercpa.com](mailto:tracy@tracybohmercpa.com)  
512 303-3880

Andrew Prough, Vice-President  
[andyprough@austin.rr.com](mailto:andyprough@austin.rr.com)  
512 262-8760

David Heater, Treasurer  
[David.Heater@att.net](mailto:David.Heater@att.net)  
512-923-8656

Mike Garner, Secretary  
Adjutant General's Department  
[Mike.D.Garner@tx.ngb.army.mil](mailto:Mike.D.Garner@tx.ngb.army.mil)  
512 782-5640

Shari Daffern, Director  
Texas Water Development Board  
[shari.daffern@twdb.state.tx.us](mailto:shari.daffern@twdb.state.tx.us)

Marci Sundbeck, Director  
Employees Retirement System  
[marci.sundbeck@ers.state.tx.us](mailto:marci.sundbeck@ers.state.tx.us)  
512 867-7302

Glyn Rogers, Director  
University of Texas Athletics  
[glyn.rogers@athletics.utexas.edu](mailto:glyn.rogers@athletics.utexas.edu)  
512-748-4953

In order to help the reader you should better enable them to skim the report. To better enable skimming include headers, short summaries, topic sentences, bullet points, numbered lists, and outlines. In addition, omit needless words; don't force your readers to think too much; connect the dots for them; use white space; and put the most important content in the top left of the page.

In order to maintain a good writing style you should keep sentences under an average of 18 words (15 in an e-mail); limit paragraphs to two or three sentences, no more than seven typed lines; avoid presenting more than seven bullet items to the reader at any one time (preferably fewer than seven); don't bold more than a few words per page; and be comfortable beginning sentences (or even paragraphs) with *and*, *but*, *although*, *because* or *I*.

Mr. Gill recommended that we use precise language; 1<sup>st</sup> person singular when possible; avoid pointless repetition; avoid passive verbs and try to use the active voice; avoid vague and confusing language; define technical terms and jargon; explain the meaning of abbreviations; and use strong transitions (in addition, for example, on the other hand, most of all, naturally, finally, nevertheless, accordingly, in comparison, etc.). We must make every effort to avoid typos (incorrect numbers, dates, and names) and spelling errors. He recommends that we proofread the document four times by different persons.

Mr. Gill then provided us with an example report and discussed it with us. The report included Background, Executive Summary, Scope, Approach, Findings, Summary, Impact, and Recommendations (optional). He has seen a lot of reports and liked this report because of its flexibility of use for most reporting needs. General mistakes include the use of conclusions and opinions in the report (let the facts speak for themselves), using the report to document your steps, safeguarding original documents, and including copies of important documents only.

Mr. Gill can be reached as follows. John Gill,  
[jgill@ACFE.com](mailto:jgill@ACFE.com) 478-9000, 800-245-3321

## Speaker's Biography

**Helen S. Young** has served as a state agency Chief Audit Executive for the past fourteen years and currently works for the Texas General Land Office. She was an assistant state auditor for the Texas State Auditor's Office for five years, where she wrote the "Report Style Guide." Helen holds an MBA from UT, is a Certified Internal Auditor (CIA), a Certified Information Systems Auditor (CISA), a Certified Fraud Examiner (CFE), and is Certified in Control Self Assessment (CCSA). She received the 2009 award for Internal Audit Practitioner of the Year from the IIA Austin Chapter.

Helen currently is Chair of the State Agency Internal Audit Forum (SAIAF) and Chair of the SAIAF Peer Review Committee. She co-authored the "Peer Review Manual" that is used for performing external quality assurance reviews. Helen also serves on the IIA International Professional Conference Committee, is Secretary of the IIA Austin Chapter, and serves on the IIA Austin Research Committee. Helen has previously served as President of the Association of Government Accountants and Vice-President of the Institute of Internal Auditors. She also is active in the Information Systems Audit and Controls Association and the Association of Certified Fraud Examiners.

Helen has been a member of the State Auditor's Office Training Committee for more than twelve years and has taught classes on topics including risk assessment, peer reviews, fraud prevention, ethics programs, audit efficiency, report writing, policies and procedures, preparing to be audited, and others. She has provided training for her agency as well as for The Institute of Internal Auditors, the Association of Certified Fraud Examiners, the Texas Society of CPAs, the Texas Fiscal Officers Academy, the Texas State Agency Business Administrators Association, the Internal Audit Leadership Development Program, and other organizations.



# *The Spotlight's On You!*

A special feature focusing on members of the Austin Area Chapter of ACFEs

*Frank Stover* has been a member of the  
ACFE  
for the past **2** years.  
But maybe you didn't know...



---

**Job Description:**

Manager  
Lockart, Atchley & Associates, LLP  
Certified Public Accountants

**What I'm working on now:**

Managing a large governmental audit and client development

**Best part of my job:**

The people I work with and finding and developing clients

**Ambition and/or Goals:**

Spoil my grandson (our first grandchild)

**Years of state service:** N/A**My first job:**

Preparing Call Reports to the U.S. Comptroller's office for a large nationally chartered bank

**Hobbies:**

Golfing, Sunday afternoon drives, reading

**Favorite Movie:**

Lord of the Rings Trilogy (for now)

**Last books I read:**

Patrick O'Brien, Master & Commander series

**Favorite foods:**

Bar-B-Que

**Favorite Restaurants:**

Too many to choose

**My pet(s):**

I do not have one, my wife has a toy poodle (black) named Smokey

**It's a good day when:**

I get most everything done that was on my schedule for that day

**Pet Peeves:**

People who go to the front of a line of traffic and think that they should be able to cut in front of you

**What I would do with a surprise afternoon off:**

Go for a ride in the country with my wife – if she is busy then I would play golf

**I'm most proud of:**

Our daughters

**Most people probably don't realize:**

I like woodworking projects