






GARY ZEUNE & ASSOCIATES

Training, Writing and Consulting in:
 Fraud, Theft and Abuse
 Audit Standards and Failures
 Leadership Skills and Strategies
 Strategic Profitability Strategies

10356 Wellington Blvd Suite D
 Powell, OH 43065
 Phone 614-761-8911
 Fax 206-202-0880
 gzfraud@gmail.com
 www.TheProsAndTheCons.com

2013 Professional Education Courses

		AREA	Hrs	YB	
	NEW	Ethics	4		Ethics: Complying with the NEW AICPA Requirements with Gary Zeune
	UPDATED	Ethics	4		Ethics: When CPAs MAKE the Headlines with Gary Zeune
	NEW	Ethics	4		Ethics: 10 Scary Cases in Compilations + Reviews + Audits with Gary Zeune
	NEW	AA	4		Gary Zeune's Compilation + Review 2013 Update for Small and Midsize Firms
	NEW	AA	4		Gary Zeune's Audit + Attest + QC 2013 Update for Small and Midsize Firms
	NEW	AA	8	4	Gary Zeune's Fraud 2013 Alert for Small and Midsize Firms
	NEW	AA	4		Gary Zeune's Detecting and Preventing Fraudulent Revenue Recognition for Small and Midsize Firms
	UPDATED	AA	8		Gary Zeune's 25 Fraud Cases in Compilations + Reviews + Audits
	UPDATED	AA	8		Gary Zeune's Detecting and Preventing Internal Fraud, Theft and Abuse
	UPDATED	AA	8	8	Gary Zeune's Detecting and Preventing Fraud and Abuse in Government and Non-profits
Gary Zeune CPA	UPDATED	MGT	8		Gary Zeune's Controller to CFO: 11 Skills to Transform Yourself
	UPDATED	AA	8		Mark Morze's 15 Techniques to Prevent and Detect Fraud
	UPDATED	AA	8		Mark Morze's Fraud Detection and Prevention
	NEW	AA	8		Mark Morze's How Clients Will Circumvent the NEW Clarified Auditing Standards
Mark Morze					
	UPDATED	BLaw	8		Ben Wright's Practical Business Law for 2013
	UPDATED	BLaw	8		Ben Wright's Email, Record Retention, Destruction & Security for 2013
Ben Wright, Esq.					

Mix and match any speaker's topics to customize presentations for in-house and conferences from 1 to 8 hours.

NEW

4 Hrs

TITLE	Ethics: Complying with the NEW AICPA Requirements with Gary Zeune
SUBTITLE	Are you complying with all the NEW ethics requirements???
AUDIENCE	Only CPAs required to comply with the code of conduct – this means you!
OBJECTIVE	Don't unintentionally lose your most valuable asset.....your CPA license
LEARN	<p>Gary will cover all the NEW and proposed requirements, interpretations and resources you need to protect your CPA license.....</p> <ul style="list-style-type: none">• CPAs in public accounting have new requirements regarding competence, affiliate interests, distribution of client information, disclosure of confidential information, two requirements to determine if you've lost your independence, and promoting or marketing professional services• For business and industry members new definitions of member in industry and new requirements regarding internal controls• Get the one question to make sure you meet the ethics requirements• Find out if CPAs can be whistle blowers without violating ethics rules• All the critical new requirements in the 187 page forthcoming Codification of Professional Ethics• Forthcoming rules for non-independent reviews, changes to Practice of Public Accounting and Professional Services, and Subordination of Judgment• Three Authoritative Ethics Resources for CPAs
SPECIAL	Videos of (former) CPAs explaining their unethical behavior
BONUS	Receive Gary's FREE newsletter
HOURS	4 (also available 1 to 4 hours)
LEVEL	Advanced
ACRONYM	GZEthics
FOR	CPAs
AREA	NEW
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences

Questions???

Contact Gary at 614-761-8911 or gzfraud@gmail.com.

Updated

4 Hrs

TITLE	ETHICS: When CPAs MAKE the Headlines with Gary Zeune
SUBTITLE	If you like Gary's fraud and auditing classes, you'll LOVE his ethics class
AUDIENCE	Only CPAs required to make ethical decisions to retain their license – this means you!
OBJECTIVE	Learn how to make the right ethical decision even under extreme pressure
LEARN	<p>Actual cases where CPAs made unethical decisions where they lost their license, committed financial reporting fraud and some even went to prison.....</p> <ul style="list-style-type: none">• Partner sleeps with married woman then goes to prison• CFO/CPA betrays his ethical duty to make boss happy• QC partner creates fake workpapers for peer review• CPA School Controller Goes to Prison• CPA sentenced for \$8 million Ponzi scheme• Regional A&A partner borrows money from client• CPA steals from son's Little League team• National firm managing partner convicted of fraud• CPA aides fake priest's tax evasion• Partner violates ethics and wife charged with fraud• Managing partner falsifies client records to avoid indictment• Learn how the compensation and control system brought down a CPA firm• Get the immaterial amounts that are material ethics violations• Learn how CPAs can be independent in fact but not to a jury• How "willful blindness" can cost you your CPA license
SPECIAL	Videos of (former) CPAs explaining the unethical behavior
BONUS	Receive Gary's FREE newsletter
HOURS	4 (also available 1 to 4 hours)
LEVEL	Advanced
ACRONYM	GZHead
FOR	CPAs
AREA	Updated
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match Gary's topics for in-house and conferences

Questions??? Contact Gary at 614-761-8911 or gzfraud@gmail.com.

NEW

4 Hrs

TITLE	ETHICS: 10 Scary Cases in Compilations, Reviews and Audits with Gary Zeune
SUBTITLE	Why are engagement failures nearly always preceded by ethics violations???
AUDIENCE	New but estimate 80% public accounting
OBJECTIVE	Make ethical decisions and protect yourself from malpractice
LEARN	Gary will show you the inside scoop for 10 cases involving violations of the.... <ol style="list-style-type: none">1. Code of Professional Conduct2. Quality Control requirements3. Workpaper requirements4. Audit standards5. SSARS standards6. Independence requirements7. Confidentiality requirements8. Competency9. Licensing10. Conflicts of interest
BONUS	Sign up for Gary's FREE newsletter
HOURS	4
LEVEL	Advanced
ACRONYM	GZE10CRA
FOR	CPAs, auditors, clients, internal auditors, controllers, CFOs, executives, board members
AREA	A&A NEW
PREREQ	None
INSTRUCTOR	Gary Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations

NEW

4 Hrs

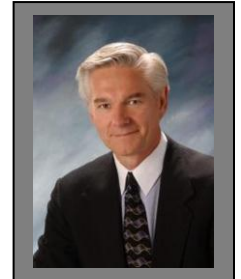
TITLE	Gary Zeune's Detecting and Preventing Fraudulent Revenue Recognition
SUBTITLE	How the new revenue recognition standard will increase fraudulent financial reporting
AUDIENCE	New course but estimate 75% public accounting
OBJECTIVE	Why auditing standards require the presumption of Fraudulent Revenue Recognition
LEARN	<p>Gary will show you 7 things to detect fraudulent revenue recognition.....</p> <ul style="list-style-type: none">• The interplay between the new revenue recognition standard and the clarified auditing standard to detect fake revenue• How fixed assets, estimates, inventory and related parties are used to conceal fraudulent revenue• 4 ways to detect fraudulent revenue recognition• 3 questions to uncover fraudulent revenue• 5 fraudulent revenue cases• Executives in prison for fraudulent revenue• How revenue recognition decisions create a "slippery slope"
SPECIAL	Watch videos of actual cases
BONUS	Sign up for Gary's FREE fraud newsletter
HOURS	4
LEVEL	Advanced
ACRONYM	GZFRR
FOR	Accountants, auditors, clients, internal auditors, controllers, CFOs, executives, board members
AREA	A&A NEW
PREREQ	None
INSTRUCTOR	Gary Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations

Questions??? Contact Gary at 614-761-8911 or gzfraud@gmail.com.

NEW

Includes 4 Hrs Yellow Book

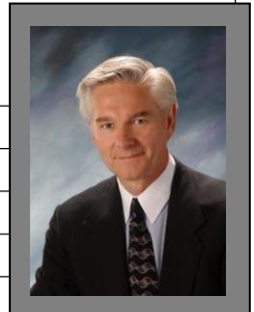
TITLE	Gary Zeune's Fraud 2013 Alert for Small and Midsize Firms
SUBTITLE	10 NEW Fraud Cases and 10 NEW Fraud Risks in private companies, non-profits, and government entities
AUDIENCE	50/50 (historical average for my annual fraud course)
OBJECTIVE	Learn how to spot fraud through current cases
LEARN	<p>By the time fraud hits the financial statements, it's too late. It's already happened.</p> <p>10 NEW Fraud Cases.....</p> <ol style="list-style-type: none">1. State finance authority controller issues fake opinion and financial statements2. "Midwest Madoff" who fooled auditors and regulators for 20 years3. Small city finance director steals \$53 million4. Trusted VP of finance nearly bankrupts small company5. Political campaign director steals \$7 million6. Nonprofit executive director commits suicide over missing money7. Religious leader steals \$17 million8. School system defrauds state with fake attendance records9. CEO and VP goes to prison for embezzlement10. CEO manipulates profits with vendor payments <p>10 NEW Fraud Risks.....</p> <ol style="list-style-type: none">1. 7 common compensation mistakes that result in fraud2. How internal controls cause fraud risk3. New GAAP that will result in fraudulent financial statements4. New fraud risk from credit card 'swipe fees'5. Fraud risk in "charter" and "home rule" cities6. How Microsoft's "True-Up" system puts every company at risk7. Fraud risk from current weather changes8. New audit trail required for broker dealers9. How 30 second YouTube videos bankrupted 4 companies10. How Illegal marketing = illegal profits
SPECIAL	Videos show you how to identify fraud risks
BONUS	Sign up for Gary's FREE newsletter
HOURS	8 includes 4 Hours Yellow Book
LEVEL	Advanced
ACRONYM	F2013
FOR	CPAs, clients, internal auditors, controllers, CFOs, executives, board members
AREA	A&A NEW including 4 hours Yellow Book
PREREQ	None
INSTRUCTOR	Gary Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations



NEW

4 Hrs

TITLE	Gary Zeune's Compilation + Review 2013 Update for Small and Midsize Firms
SUBTITLE	Practical analysis of SSARS requirements for 2013 engagements
AUDIENCE	90% practitioners
OBJECTIVE	Comprehensive understanding of NEW requirements for CPAs with small and mid-size clients
LEARN	<p>Gary will give you all the details you need on new compilation and review standards and authoritative pronouncements for 2013 engagements.....</p> <ul style="list-style-type: none">• New SSARS requirements• Changes required by SSARS including when early application is required• Forthcoming changes to SSARS 3, 6, and 19 including changing Compilations from "prepare and present" to "read and report", non-compiled financial statements, compilation of elements, accounts or items, personal financial statements, when legends are required• New Practice Alerts Technical Practice Aids, Interpretations and Guidance• Best practices in compilations + reviews• New Quality Control requirements• Forthcoming ethics rules that apply to compilations + reviews
BONUS	Sign up for Gary's FREE newsletter
HOURS	4
LEVEL	Advanced
ACRONYM	CRU
FOR	CPAs, internal auditors, controllers, CFOs, small business owners
AREA	A&A
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations



Questions??? Contact Gary at 614-761-8911 or gzfraud@gmail.com.

NEW

4 Hrs

TITLE	Gary Zeune's Audit + Attest + QC 2013 Update for Small and Midsize Firms
SUBTITLE	You know the basics, now learn the 18 Danger Zones in the new Clarified Auditing Standards
AUDIENCE	90% practitioners
OBJECTIVE	Comprehensive understanding of NEW and revised audit, attest and quality control requirements for CPAs in small and mid-size firms
LEARN	<p>Gary will give you all the details you need on audit, attest and quality control requirements including interpretations for 2013 engagements....</p> <ul style="list-style-type: none">• 18 risks in the clarified auditing standards including assurance, implementation, preconditions, engagement letters, QC, fraud, legal, risk assessment, materiality, relying on 3rd parties, analytical procedures, related parties, and reviews of audit client financial statements• Forthcoming requirements on auditor rotation, internal auditors, group audits, attest standards, agreed upon procedures engagements, and changes to the audit report• Side-by-side comparison of new to existing standards• Frequently Asked Questions and Answers• New Practice Alerts, Technical Practice Aids, Interpretations and Guidance• Best practices in audit engagements• New Quality Control requirements• New findings on auditor-client relationships and industry specialization
BONUS	Sign up for Gary's FREE newsletter
HOURS	4 includes
LEVEL	Advanced
ACRONYM	AAQCU
FOR	CPAs, Auditors, internal auditors, controllers, CFOs, small business owners
AREA	A&A UPDATE
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	May 1
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations

Updated

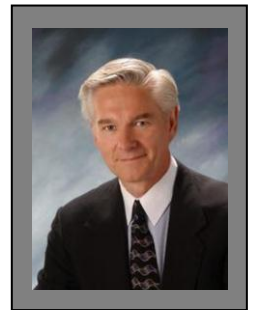
TITLE	Gary Zeune's 25 Fraud Cases in Compilations + Reviews + Audits
SUBTITLE	Actual cases for private companies, non-profits and government entities
AUDIENCE	85% practitioners
OBJECTIVE	Recognize why, when and how engagements put you at risk
LEARN	<p>Gary will cover the facts, issues, cost to the firm, and what went wrong from actual compilation, review and audit cases involving.....</p> <ul style="list-style-type: none">• Engagement letters• 1st year engagements• Client acceptance/retention/dismissal• Change in type of engagement• CPA self-incrimination• Management letters• Sale of a business• In-transit, missing checks, withdrawals and bank reconciliations• Independence violations• Conflicts of interest• Management representations• Analytical procedures• Small banks, credit unions and insurance companies• Brokerage firms• Farm co-operative and small hospital• Family-owned car dealer and a church• Claim statistics to see your exposure by type of engagements• How to protect yourself from three types of high risk clients
BONUS	Sign up for Gary's FREE newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	25FMS
FOR	CPAs, clients, CFEs, controllers, CFOs, senior management, board members
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations

Questions??? Contact Gary at 614-761-8911 or gzfraud@gmail.com.

Updated

8 hours Yellow Book

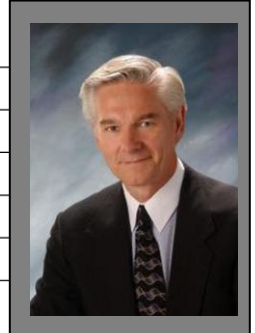
TITLE	Gary Zeune's Detecting and Preventing Fraud and Abuse in Government and Non-profits
SUBTITLE	Why is the risk greater if you miss fraud or abuse in government and non-profits???
AUDIENCE	75% practitioners and 25% non-practitioners
OBJECTIVE	Using current actual cases, find out why government and non-profits have a higher risk of fraud and abuse, how to detect and prevent it, and protect yourself.
LEARN	<p>Fraud and abuse committed in and perpetrated on non-profits...</p> <ol style="list-style-type: none">1. Types of NPOs at risk of fraud and abuse2. Types of and who commits fraud and abuse against NPOs3. Comprehensive model for controlling fraud and abuse in NPOs4. Purchasing and disbursement schemes5. HR and administrative policies that minimize fraud and abuse6. How boards of directors can minimize fraud <p>Fraud and abuse in and on government entities....</p> <ol style="list-style-type: none">1. The special nature of government fraud and abuse2. Corruption and funding of public bodies3. Computer systems. . . . the loose cannon of government fraud and abuse4. Key revenue and expenditure manipulations, risks, detection and controls5. Risks and controls over benefits, claims, grants and rebates6. Fraud and abuse committed ON government entities
SPECIAL	Watch video of government and non-profit executives and employees committing fraud and abuse
BONUS	Receive Gary's FREE newsletter
HOURS	8 (can be customized from 1 to 8 hours) all Yellow Book
LEVEL	Intermediate
ACRONYM	FAGNP
FOR	Public practitioners, financial managers, Controllers, CFOs, executive directors
AREA	A&A and 8 hrs Yellow Book Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match Gary's topics to customize presentations for in-house and conferences



All speakers are available for conference and in-house presentations.

Updated

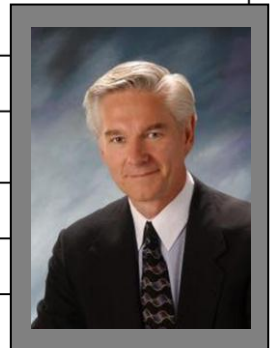
TITLE	Gary Zeune's Detecting and Preventing Internal Fraud, Theft and Abuse
SUBTITLE	Entities with fewer than 100 employees lose an average of \$150,000 per fraud
AUDIENCE	75% industry
OBJECTIVE	Fraud, abuse and theft are the primary cause of 50% of all small business failures. Using real cases learn the techniques employees and managers use to defraud and cheat your company.
LEARN	<p>Private companies lose an average of 6% of revenue to fraud theft and abuse. Gary will show you simple methods to keep your money.....</p> <ol style="list-style-type: none">1. Just because you made a sale doesn't mean the cash went in the drawer2. Do you know who your highest paid employees are (hint: this is a fraud course)3. How employees steal money from your checking account (and a simple way to protect it)4. How employees collude with vendors and customers to steal you blind5. See how easy it is to steal inventory and other goods6. Find out why corruption kickback and bid-rigging schemes are soooooo hard to detect7. Don't let employee bribery and conflicts of interest harm your bottom line8. How employees manipulate non-financial measurements to steal from you
SPECIAL	Watch video of ex-cons explaining their frauds, thefts and abuses
BONUS	Receive Gary's FREE newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	IFTA
FOR	Controllers, CFOs, CEOs, business owners, department managers, loss prevention specialists, HR professionals, investigators
AREA	A&A Update
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations



Questions??? Contact Gary at
614-761-8911 or gzfraud@gmail.com.

UPDATED

TITLE	Gary Zeune's Controller to CFO: 11 Skills to Transform Yourself
SUBTITLE	Learn the 11 skills needed to become a world-class small business CFO
AUDIENCE	75% industry
OBJECTIVE	Transform yourself into to a top-notch CFO
LEARN	Gary will show you the 11 CFO skills to enhance your accounting knowledge: <ol style="list-style-type: none"> 1. Why isn't the controller having the desired impact 2. How do you decide if you want to work for someone 3. How to get your staff to understand their impact on the bottom line 4. Situational leadership: how to use different 'styles' to accomplish what needs to get done 5. How to get employees to take bold risk and solve their own problems 6. How to 'brand' yourself to maximize your value 7. How failure to identify disruptive technologies can bankrupt your entity 8. How to cultivate finance talent from bottom to top 9. How to get that open CFO job 10. Learn to get customers, employees, vendors and management to trust you 11. How to use business intelligence to build the bottom line
SPECIAL	Video of how Southwest Airlines went from startup to industry leader in just 30 short years
BONUS	Subscribe to Gary's electronic newsletter on Fraud
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	CFO
FOR	CPAs, controllers, CFOs, CEOs, business owners and consultants who want to help clients be more profitable
AREA	MGT Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match Gary's topics for in-house and conferences presentations



Find more conference 'only' experts at www.TheProsAndTheCons.com.
Contact Gary at 614-761-8911 or gzfraud@gmail.com.

UPDATE

TITLE	Mark Morze's 15 Techniques to Detect and Prevent Fraud
SUBTITLE	Taught by ZZZZ Best CFO who cooked the books
AUDIENCE	CPAs who don't want to be fooled by fraudulent financial information
OBJECTIVE	Learn techniques clients use to fool CPAs so you can detect fraud
LEARN	<p>Learn inside secrets from a white collar criminal who did prison time.....</p> <ol style="list-style-type: none">1. How I committed the ZZZZ BEST Fraud, including 10 Red Flags auditors missed2. Complete review of 10 white-collar frauds and how CPAs missed them3. How people use Accuracy, but not True, information to fool you4. Ten simple procedures to minimize fraud risk5. Get an "ethical road map" to minimize fraud6. How management representations enable fraud7. How clients convince auditors that illegal companies are real8. Two frauds that were committed with "Black Boxes" and magical secrets9. How even a simple mistake can cost you your CPA license10. How to prevent your clients, staff or boss from making you look guilty or incompetent11. A complete analysis of theft, Ponzi, inside info, false business reporting, and collusion12. How the "color of the ink" exposed a major fraud13. How a private company used "off balance sheet" entities in a sophisticated crime14. How private companies use SOX techniques to combat fraud15. The 32 Red Flags a CFE sent the SEC showing Madoff was a fraud16. How 3 government regulations are used to facilitate fraud, not find it
ETHICS	1 Hour
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	MM15
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales, Controllers, Business Owners, Investors, Analysts
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Mark Morze
AVAILABLE	Now
CUSTOM	Mix and match Mark's topics for in-house and conference presentations



Videos

[Click Here](#) to watch Mark speak.

Videos

[Click Here](#) to watch
Mark speak.



TITLE	Mark Morze's Fraud Detection and Prevention
SUBTITLE	Master white-collar fraudster and former CFO of the ZZZZ Best Carpet Cleaning Company, Mark Morze shows you how to detect, deter, understand, and protect against fraud.
AUDIENCE	75% Public, 25% Private
OBJECTIVE	Professionals will know how to avoid even unintentional involvement in fraud
LEARN	<ol style="list-style-type: none">1. Analyze real cases to learn the fraud disguises2. How a major fraud was detected because of the "color of ink"3. The legal ramifications, both criminal and civil, of frauds, including those who are inadvertently connected with the fraud4. The staggering civil costs to those who were innocent5. How white collar crime has evolved through the past two decades6. How a single "sales person", auditor, or lawyer can destroy a company7. How Sarbanes-Oxley is driving change in non-public companies8. How "off balance sheet" entities have been misused in sophisticated crimes9. How Truth is NOT is different than Accuracy and how to implement the difference10. How to make a "road map" for an ethical corporation11. "Tools" to spot areas of potential fraud12. How to not look guilty or incompetent because of a lack of deniability
ETHICS	1 Hour
SPECIAL	A 14-page article analyzing and predicting frauds by Citi-Group and Morgan Stanley 3 years before it happened
BONUS	Spillovers: Some implications of M. Levin's "Men in Black" and A. Napolitano's "Constitutional Chaos" books, and of TV's CSI shows and their impact on juries
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	MMFDP
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales People, Controllers, Business Owners, Investors
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Mark L. Morze, who has been rated as the most interesting, entertaining, and informative speaker ever at dozens of venues, including state CPA Societies.
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

UPDATE



[Click Here](#) to watch Mark speak.

TITLE	<h2>Mark Morze's How Clients Will Circumvent the NEW Clarified Auditing Standards</h2>
SUBTITLE	Mark Morze, CFO of ZZZZ Best Carpet Cleaning, discloses the techniques he used convince 3 firms that fake audit evidence was real
AUDIENCE	CPAs who need to know the trap doors in new auditing standards
OBJECTIVE	Learn how Morze structured explanations, phone calls, bank and receivable confirmations, inventory counts and documents to fool 3 CPA firms over 5 years
LEARN	<p>Morze will show you some of the 10,000 phony documents he created for audit support, the \$7.2 million 'sting' construction job, and non-existent carpet that would circumvent these NEW Auditing Standards.....</p> <ul style="list-style-type: none"> • Audit Evidence • Filings with the SEC • Audit Sampling • Related Parties • Risk Assessment (Planning, Materiality, Evidence) • Considerations of Laws and Regulations in an Audit • Analytical Procedures • Auditing Accounting Estimates • External Confirmations • Subsequent Events • Written Representations • Terms of Engagement • Consideration of Fraud in a Financial Statement Audit • Quality Control for Engagements under GAAS • Opening Balances – Initial Engagements
ETHICS	1 Hour
SPECIAL	Get 50+ common-sense questions that would have uncovered the fraud. But no one asked.
HOURS	8 (can be customized from 1 to 8 hours) all Yellow Book since all new auditing standards
LEVEL	Advanced
ACRONYM	MMCAS
FOR	Auditors, firm counsel, defense and plaintiff attorneys and regulators
AREA	A&A and Yellow Book Update
PREREQ	10 Year Auditor
INSTRUCTOR	Mark Morze
AVAILABLE	Now
CUSTOM	Mix and match Mark's topics for in-house and conference presentations



NOW includes CPA firms being sued by staff

TITLE	Ben Wright's Practical Business Law for 2013
SUBTITLE	The latest changes that technology, modern risks and new laws are forcing on CPAs
AUDIENCE	Partners, firm counsels, general counsels, business owners, CFOs
OBJECTIVE	A CPA routinely encounters legal questions applicable to either the client or the firm. This course is chock full of tips, best practices and recent developments from a seasoned lawyer.
LEARN	15 things you will learn in Ben's class... <ol style="list-style-type: none">1. New developments in status of CPA firms being sued by professional staff2. Do you know the latest traps in business law?3. Do you know how to use technology to your advantage and avoid liability?4. Updated to cover the collection of accounts receivable during the recession5. Understanding the role of Internet publicity in resolving disputes6. Get the terms you want in negotiations and business relationships7. Avoid contract pitfalls to close loopholes8. Exploit technology to negotiate the deal you deserve9. How to use documents/email/records to protect yourself10. Accountants can be liable for many missteps beyond just malpractice . . . do you know how to protect yourself and your firm?11. Understand how computer forensics uncovers evidence to sue you12. Lessons from recent business scandals13. Learn how savvy accountants know when crooks are abusing corporate computer networks14. How "law-abiding" executives, enterprises and CPA firms are now liable for long-accepted practices15. Dealing with your bank when hackers steal from your online business bank account
SPECIAL	Materials contain references and URLs to outside materials for further reading
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	PBL
FOR	CPA firm partners and staff, Controllers, CFOs, CEOs, business executives, security officers
AREA	Specialized Knowledge Update
PREREQ	None
INSTRUCTOR	Benjamin Wright, Esq.
AVAILABLE	Now
CUSTOM	Mix and match the topics from Ben's classes for in-house and conferences



A CPA routinely encounters legal questions applicable to either the client or the firm. This course is chock full of tips, best practices and recent developments from a seasoned lawyer.

Videos

[Click Here](#) to watch Ben speak.

Includes Social Networking Requirements

TITLE	Ben Wright's Email, Record Retention, Destruction & Security for 2013
SUBTITLE	Updated for the most recent legal requirements in this rapidly changing area
AUDIENCE	75% Practitioners
OBJECTIVE	Protect yourself under the rapidly changing laws of litigation, technology, privacy, electronic commerce and computer security.
LEARN	<p>15 things you will learn in Ben's class.....</p> <ol style="list-style-type: none"> 1. Storage of accounting records in the cloud 2. Criminal prosecution of Arthur Andersen for destroying records 3. Legal requirement for record retention 4. Coping with the unique legal properties of e-mail 5. The risk of the proliferation of e-mail and other electronic records 6. The magic of computer forensic experts 7. How to protect yourself with the right record retention policies 8. Unraveling the confusion around electronic signatures 9. How computer forensic experts uncover damaging information 10. New Federal Rules on discovery of e-mail and other e-records in litigation. 11. Record retention requirements when employees use social networks (like Facebook and Twitter) for official business 12. The new laws requiring companies to notify customers of identity theft and consumer privacy and the punishment if you don't 13. Your liability if you fail to secure e-records and information systems 14. How to develop policy for employees working from their own devices and services 15. Practical case studies showing how different enterprises manage their electronic records 16. IRS demand for taxpayer computer files
SPECIAL	Materials contain references and URLs to outside materials for further reading
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	DRD
FOR	CPA firm partners and staff, CFOs and controllers, firm counsel, business owners
AREA	Specialized Knowledge Update
PREREQ	None
INSTRUCTOR	Ben Wright, Esq.
AVAILABLE	Now
CUSTOM	Mix and match the topics from Ben's classes for in-house and conferences



In a survey by CAMICO Insurance, 90% of jurors said accountants should know the laws that relate to financial matters.



[Click Here](#) to watch Ben speak.