Fraud Investigation in Hong Kong

A Four-Part Training Course (Advanced Level)

Saturday mornings in November, 2020
Hong Kong

~ **Visit Us Online: www.hkacfe.com** ~

CPE Hours:

12 (3 for each session)

Date / Time:

7th, 14th, 21st, 28th
November 2020
9am - 12noon

Webinar Platform:

Cisco Webex

Organized by:

Association of Certified Fraud Examiners
Hong Kong Chapter
特許詐騙審查師學會–香港分會

In Partnership With:

CENTRE FOR CRIMINOLOGY HKU

About the Course:

➢ Brought to you by the Hong Kong Chapter of the Association of Certified Fraud Examiners.

➢ A four part training course to be held on Saturday mornings in November 2020, tailored to the needs of Hong Kong fraud examiners and offering a total of 12 CPE hours.

➢ This training covers areas which are specific to Hong Kong and Mainland China, and which are not covered elsewhere in ACFE training materials.

➢ The content will assist candidate CFEs preparing for their CFE examination, and draw on the experience of locally based CFEs and experts in legal practice and psychology to consider topics that will broaden the expertise of our certified members.

About the Organiser:

➢ The ACFE is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 85,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession.

➢ The ACFE Hong Kong Chapter holds regular social and training activities to connect anti-fraud professionals and promote professional advancement in the prevention, detection and investigation of fraud in Hong Kong.

Who Should Attend:

➢ Fraud investigators and fraud examiners in both the private and public sectors, compliance officers, accountants, auditors, regulators, analysts, bankers, lawyers and lenders, as well as risk control and internal control personnel.

Saturday 7th November 2020
A Practical Approach to the Prevention and Detection of Fraud
9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Professor CK Cho, CFE, Non-Practicing Barrister, LLB(Hons.) London CFE, FHKIMoD
Since the inception of ICAC in 1974, Prof. Cho has investigated major fraud and corruption offences; initially, as an Assistant Investigator and later as a Chief Investigator. In 1990, Prof. Cho qualified as a UK and Hong Kong Barrister and was appointed Head of Legal Research and Management Services of ICAC.

Prof. Cho is a former President of the Association of Certified Fraud Examiners, Hong Kong Chapter and the Co-author of a Guidebook on Fraud Risk Management titled "A practical approach to detection and prevention of fraud".

He has conducted independent investigations into alleged fraud and illegal practices for Audit Committees of listed companies in Hong Kong and Singapore.

Since 2000 he has been advising companies in Hong Kong and London on legal and compliance.

Prof. Cho delivered post-graduate courses in Corporate Governance and Regulatory Framework and Corporate Law at the School of Accounting and Finance, Hong Kong Polytechnic University as a full time Professor of Practice (Law) during the period from July 2017 to July 2020.

He is an Independent Non-Executive Director of two companies listed on the Hong Kong Stock Exchange.

He is a regular speaker at Fintech and Regtech forums in Hong Kong and South Asia.

Outline:

Directors and officers of the company, including internal auditors, are responsible for ensuring a robust fraud risk management programme is in place to manage fraud risks as an essential element of the Internal Control and Enterprises Risk Management framework to protect company assets and to take remedial actions, where appropriate.

References will be made to International Best Practices in managing fraud risks and the application of new technologies in the prevention and detection of fraud.

Learning Outcomes

After joining this seminar, participants will:

- Master the skills and techniques in establishing a robust Fraud Risk Management Programme

- Identify fraud risks exposure by reference to potential Fraud Schemes such as Ghost Employees Fraud Scheme and Procurement Fraud Scheme and design fraud risk specific responses

- Understand the legal principles and best practices relating to the investigation and prosecution of fraud, money laundering and offences of market misconduct

- Learn the legal elements of major offences of fraud such as theft; conspiracy to defraud contrary to Common Law); deception; false accounting; and money laundering and corruption including the concept of dishonestly and

- Critically consider the use of artificial intelligence and data analysis in the prevention and detection of fraud.

Saturday 14th November 2020
Trust, Social Harm, and Investment Fraud
9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Professor Karen Joe Laidler, the University of Hong Kong
Karen is Professor of Sociology and Director of the Centre for Criminology at the University of Hong Kong. Her recent research focuses on drugs, stalking and violence, social harms and service access for ethnic minority youth, and investment fraud. As a native San Franciscan, she has been involved in criminological research since the 1980s, working with non-profit organizations and government agencies in Northern California. She moved to Hong Kong in the 1990s, and has witnessed the development of the city's drug market over the past two decades. She is currently completing a 20 year follow-up study on Hong Kong's drug market.

Outline:

Fraud is a crime fraught with misconceptions, particularly the belief that it is a victimless crime. As researchers have observed, this belief is connected to assumptions that fraud is typically seen as a crime against banks and corporations, and for which the "losses" can be absorbed into the cost of running a big business. But fraud - in its many shapes and forms - is often against individuals. Far from being a victimless crime, fraud has been shown to have a life changing impact on the victim.

We will examine the growing body of research on fraud victims and the victimization process. These studies indicate that, across different geographical and cultural sites, there are some commonalities victims experience. We then turn to examine the findings of our recent study on victims accounts of investment fraud. In doing so, we will focus especially on violations of trust and social harms.

Saturday 21st November 2020
Outside In: Discreet Information Gathering in Contentious Situations, Fraud and Disputes
9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Miss. Jessica Pyman, Control Risks
Jessica is Control Risks' Regional Head of Business Intelligence in Asia Pacific. Jessica is responsible for all aspects of business intelligence services delivered in the region with teams located in Hong Kong, Shanghai, India, Singapore, South Korea, and Sydney. Jessica has extensive experienced in advising clients on managing deal-related corruption and integrity risks throughout Asia Pacific, across all sectors. She has a particular expertise in using business intelligence to support fraud investigations, litigation and for tracing and recovering assets.

Jessica attended Cambridge and SOAS, University of London where she read Chinese and Politics, and has a master's degree in International Relations and Public Affairs from the University of Hong Kong. She speaks French and Mandarin.

Outline:

Fraud investigations, litigation and conflict of interest matters frequently require fact gathering and discreet information retrieval from resources outside of the subject company and beyond the reach of a formal internal investigation. This session provides an overview of information gathering in contentious situations through research, discreet interviews and field investigation in order to sense check and corroborate the data and leads gained from review of internal data and staff interviews. It will cover OSINT techniques and research, types, limitations and use of commonly available information, guidance for identifying sources and conducting discreet intelligence inquiries as well as an overview of the ethical parameters of how private investigators can assist.

Saturday 28th November 2020
(1) "Do's and Don'ts" in presenting evidence
(2) Thinking Ahead about Artificial Intelligence (AI) and Data Privacy
9am -12noon - 3 Hours / 3 CPE Credits

Presenters: Mr. Albert Ho and Mr. Allen Ting
Mr. Albert Ho, Barrister-at-law at Central Chambers. Albert is practising law as a barrister in Hong Kong. Before joining the legal profession, he was the assistant Commissioner of Customs and Exercise in charge of intelligence and investigations. Apart from his legal qualifications, he holds a doctorate degree in law and a master degree in Criminology from the University of Cambridge. Albert is a Certified Fraud Examiner and has been a director of the ACFE HK Chapter since 2012.

Mr. Allen Ting, Senior Legal Counsel, Huawei. Allen has worked in the regulatory industry in Hong Kong for over two decades, having served as Senior Investigator with the Independent Commission Against Corruption, and then as Chief Personal Data Officer with the Office of the Privacy Commissioner for Personal Data. Allen is a frequent speaker on the subject of data privacy and cybersecurity. Allen holds two bachelor's degrees, two master's degrees, and is a fellow member of the International Association of Privacy Professionals, United States (IAPP), Institute of Certified Management Accountants Australia (ICMA), and the Institute of Public Accountant Australia.

Outline:

Mr. Albert Ho, -- "Do's and Don'ts" in presenting evidence
At the end of an investigation the results of the investigators' efforts will be put to the sternest of tests in Court. This is where the theory, process, and execution of an inquiry will be examined, and often tested to breaking point. In this part of this session, it deals with the presentation of written and verbal evidence, and demonstrate how a case can be won or lost on the quality and manner of evidence presentation.

Mr. Allen Ting -- Thinking Ahead about Artificial Intelligence (AI) and Data Privacy
Technology is moving fast, especially in the AI field. As a new momentum in the digital age, AI is in urgent need of addressing privacy protection issues and establishing global standards. Through this session, the speaker will share with the participants his views on the challenges to AI privacy and data protection from the perspectives of policies, laws, and Industry practices.

CPE Credits
Each three-hour session will earn 3 CPE points. Members attending all the sessions can earn 12 CPE points.

Registration Guide

A maximum of 100 places are available for this course.

Seats will only be reserved on a first-come-first-served basis and after both completed Registration Form and payment are received.

Substantial discounts are offered for members of the Hong Kong Chapter, members of ACFE and students / members of selected organizations: ACAMS, ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, HKiNEDA, and HKU. Pricing is shown in the attached registration form.

In addition to members discounts, participants are also entitled to a 10% discount for groups with at least 5 participants.

Terms and Conditions:

♦ Registration will be confirmed upon receipt of Registration Form and Payment.
♦ Confirmation of the registration will be sent when closer to the training date.
♦ Payment is non-refundable, but transfer to another person of the same category will be accepted.
♦ Participants may be refused admission if payment is not received prior to the event.
♦ Receipt for payment, together with the certificate of attendance (if applicable), will be sent upon completion of the training course
♦ The organisers reserve the right to substitute speakers and alter the programme and venue for reasons beyond their control.
♦ Update information will be available on www.hkacfe.com.
♦ CPE Points will be awarded for attendance based on the webinar attendance record. Please refer to the webinar guideline for details.
♦ 3 CPE points will be awarded for each day of the course with a possible maximum credit of 12 CPE points.

Policy for bad weather condition:

♦ When typhoon signal No. 8 or Black Rainstorm Warning is being hoisted 2 HOURS before training course commencement, the training course will be RESCHEDULED and all participants will be notified for the new arrangement of the training course later.

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How to Register

1) Register online at
   https://www.hkacfe.com/training/advanced-2020
                - OR -
2) Complete and send the Registration Form and Payment to "Association of Certified Fraud Examiners Hong Kong Chapter Limited":

   By post:
   GPO Box 8412, Central, HK
   By fax: (852) 3019 2251
   By email: events@hkacfe.com

How to Pay

1) Online Payment:
   By Visa / Master via Paypal (available for online registration only; not applicable for group discount)

2) By Direct Deposit:
   Pay to the Bank of East Asia A/C No. 015-514-40-67876-7 Account Name: "Association of Certified Fraud Examiners Hong Kong Chapter Limited"

3) By Cheque:
   Payable to "Association of Certified Fraud Examiners Hong Kong Chapter Limited" *

   No payment will be received or accepted without full name stated in the cheque and/or bank transfer and/or bank remittance documents.

To: Association of Certified Fraud Examiners Hong Kong Chapter Limited
fax: (852) 3019 2251
email: events@hkacfe.com
post: GPO Box 8412, Central, Hong Kong

Categories of Participants	7 Nov 2020	14 Nov 2020	21 Nov 2020	28 Nov 2020	All Four Sessions
Registration Form					
ACFE HK / ACFE Members, Students / Members of ACAMS, ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, HKiNEDA, and HKU	**HK$500**	**HK$500**	**HK$500**	**HK$500**	**HK$1,600**
No. of Participants					
Sub-total:					
Non-Members	**HK$850**	**HK$850**	**HK$850**	**HK$850**	**HK$2,600**
No. of Participants					
Sub-total:					
10% Group Discounts (5 or more persons)					
GRAND TOTAL:					

Name:	Employer:
Email:	Phone: Registration for: Nov 7 / 14/ 21 / 28 / All

Member of ACFE HK / ACFE (Non-HK Chapter) Member (ACFE Membership No. _____)
Member of ACAMS, ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, HKiNEDA, and HKU (Membership No._____)

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Please circle as appropriate