

Fraud Investigation in Hong Kong

A Four Part Training Course (Advanced Level)



Saturday mornings in October, 2019

Hong Kong

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CPE Hours:

12 (3 for each session)

Date / Time:

October 5th, 12th, 19th, 26th
2019

9am - 12noon

Venue:

Room CBA, Ground Floor
Chow Yei Ching Building
The University of Hong Kong
Pokfulam, Hong Kong

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 October 2019, 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.

Organized by:



About the Organizer:

- 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.

In Partnership With:



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 5th October 2019

Fraud and Forgery

9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Mr. LEUNG Sze Chung, Director of Scientific Consultancy Limited

After graduating from the University of Hong Kong with a B.Sc. Special in Chemistry degree, Mr. Leung joined the Government Laboratory as a Chemist. He worked in various sections of the Forensic Science Division. These included the Narcotics Section, the Toxicology Section, the Part 1 Poisons Section, the General Forensic Section, and the Questioned Documents Section. In 1979 Mr. Leung was awarded a government scholarship to study for the degree of Master of Science in Forensic Science at the University of Strathclyde in Glasgow, Scotland. After returning back to Hong Kong, he was promoted to Senior Chemist and took charge of the Questioned Documents Section. Mr. Leung advanced to the rank of Chief Chemist in-charge of the Physical & Biochemical Evidence Group in 1996 and in 2000 to the position of Assistant Government Chemist in-charge of the Forensic Science Division. Mr. Leung retired from the civil service in 2008. After retirement, he set up his own consulting service – the Scientific Consultancy Limited.

Mr. Leung leads an active professional life, publishing over 20 peer-reviewed papers and dissertations on drug analysis, toxicology, and document and handwriting examinations in learned forensic science journals. In 1987 one of the series of papers, authored by him in collaboration with his colleagues, entitled 'A Comparative Approach to the Examination of Chinese Handwriting Part 2 – Measurable Parameters' won the P.W. Allan Award of the Forensic Science Society in UK. In 1995 he was invited to join the editorial board of the International Journal of Forensic Document Examiners.

In 1994 Mr. Leung and Mr. Ron Morris of the United States Secret Service designed a computer driven classification system for counterfeit credit cards. In the same year, he was invited to join the Interpol Working Group on a Universal Classification System for Counterfeit Payment Cards. The abovementioned classification system designed by Mr. Leung and Mr. Morris subsequently became the prototype to be used by Interpol. In 1995-97, he served as a member of the SAR Travel Documents Project Steering Committee responsible for the production of the Hong Kong SAR Passport.

Mr. Leung was elected in 2002 President of the International Association of Forensic Sciences (IAFS) and is now Council member of the IAFS; he chaired the Steering Committee of The International Forensic Summit from 2005 to 2008. In 2004 Mr. Leung served as a member of the Senate of the Chinese Forensic Medicine Association. In 2007 and 2009, Mr. Leung served as a member of the United Nations Office on Drugs and Crime expert group.

Syllabus:

This session gives an introduction on Forgery which is reckoned to be a subset of Fraud in the area of forensic document examination. It comprises two major parts. The first part concerns about forgery in various kinds of documents and the application of advanced instrumental techniques to the examination of security documents, alterations and obliterations, printed materials, typewriters and printers etc. A brief discussion about the chemical analytical methods used for questioned document examination is also given. The second part is related to the examination of handwriting and signatures, which constitutes another important aspect of forensic document examination. Basic principles of handwriting identification are introduced. Case examples of frauds relating to handwriting and signatures are discussed, illustrating how scientific methods are applied to forensic handwriting and signature examinations. The presentation is concluded with the scale for opinion expressions being used by handwriting experts.

Saturday 12th October 2019

Fraud and investigations in Hong Kong: legal aspects and practical tips

9am -12noon - 3 Hours / 3 CPE Credits

Presenters:

Ms. Jill WONG, Partner of Howse Williams

Jill heads Howse William's regulatory practice. She specializes in financial services and corporate regulatory and compliance issues, and is consistently identified as a leading lawyer in legal directories. She was previously Deputy General Counsel at the Hong Kong Monetary Authority and was in-house counsel as Head of the Asia-Pacific Regulatory Advisory Group, Legal and Compliance at Credit Suisse. In addition, Jill has also worked in leading international law firms in Hong Kong. This unique combination allows her to provide in-depth and constructive insights into the issues and challenges facing financial institutions and corporations.

Jill is an active author, some typical examples of her contributions are "Securities and Futures Ordinance": Commentary and Annotations, published by Thomson Reuters (now in its 4th edition) and Editorial Board of Hong Kong Practical Guidance published by LexisNexis.

Jill is regularly quoted in the media, speaks at major international and regional conferences, and provides comments on regulatory initiatives. She served on the HKICPA Disciplinary Panel for seven years and is currently Chairman of the British Chamber of Commerce Financial Markets Committee. She has been quoted in competition law publications such as Policy and Regulatory Report Competition Law - Global Intelligence and MLEX Market Insight. She commented on Hong Kong's competition law on the Hong Kong radio programme "Money for Nothing". She runs Risk Management Elective courses for the Hong Kong Law Society and seminars for Hong Kong industry associations such as HKICPA, Hong Kong Corporate Counsel Association and the International Chamber of Commerce.

Mr. Vic CHOI, Consultant of Howse Williams

Vic trained at Herbert Smith and subsequently worked in Clifford Chance's regulatory practice. Vic was previously HSBC's Head of Regulatory Compliance and Financial Crime Compliance in China and General Counsel at a Hong Kong main board listed company. Vic has also worked in the police force in Hong Kong. He spent time in the Commercial Crime Bureau, the Police Training School and was a Police Prosecutor, and held the rank of Detective Senior Inspector, before he left to start his legal career.

Mr. Kevin LEUNG, Associate of Howse Williams

Kevin is an associate in the Regulatory practice. Kevin advises on contentious and non-contentious regulatory and compliance matters including regulatory inquiries and investigations and cross-border and conduct of business issues. Kevin has advised clients facing inquiries from a wide range of regulators, including the Securities and Futures Commission, the Hong Kong Monetary Authority, the Financial Reporting Council, the Estate Agents Authority, the Insurance Authority. Kevin also has experience in representing clients charged with financial crime (including AML and breach of sanctions) and advising on shareholder disputes and assisting clients in recovery of funds from cybercrime.

Syllabus:

This session will cover legal aspects and practical tips in investigations:

- Legal Privilege
- How to handle internal investigations
- How to handle regulatory investigations and s.378 secrecy provisions
- Sharing of information – with and by authorities/regulators and data privacy issues
- Mareva injunctions
- AML aspects
- PR and reputational aspects

Saturday 19th October 2019

White Collar Crime and Investment Fraud

9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Ms. Karen JOE LAIDLER, Professor of Sociology and Director of the Centre for Criminology at the University of Hong Kong

Karen is Professor of Sociology and Director of the Centre for Criminology at the University of Hong Kong. Her research focuses on drugs, sex work, youth gangs, and women's imprisonment. As a native San Franciscan, she has conducted criminological research with several 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 has recently completed a study on fraud in Hong Kong, with a particular focus on the characteristics of investment scams and why victims decide to report.

Syllabus:

While the public often associates "common crimes" with street crime – fighting, wounding, theft, drugs, prostitution, they are less informed about, what criminologists, refer to as "White Collar Crime." Yet the public costs and harms associated with white collar crime far exceed those of street crimes. In this session Karen will examine the debates about how to define White Collar Crime, types of White Collar Crime, and their profile. The second half of the session will focus specifically on fraud – looking at the latest trends and research, and share the findings of her recent research on investment scams in Hong Kong.

Saturday 26th October 2019

Managing Anti-Fraud Compliance from a Corporate Perspective

9am -12noon - 3 Hours / 3 CPE Credits

Presenter: Dr. Tim KLATTE, Partner of Forensic Advisory Services at Grant Thornton Shanghai

Tim is a multilingual, DBA graduate, and currently leading the Shanghai Forensic Advisory Services business for Grant Thornton China. He holds 25 years of China-related experience, of which nearly 14 years has been working in Shanghai for two leading global accounting firms and a premier Chinese investment management company. With both Deloitte (2004-2014) and Grant Thornton (2016-present), Tim has focused on Forensic Advisory to develop, manage, and enhance compliance programs. Leveraging risk management consulting and his strong academic background, he effectively prioritizes and builds sustainable compliance programs for clients in China's complex and changing business environment. Expertise in multi-industry compliance operations (including policy management, monitoring, training and communications, whistleblower hotline, integrity due diligence, security issues, eDiscovery, cyber security, forensic investigations, data analytics and executive reporting). He has conducted nearly 500 investigations and corporate intelligence projects across multiple industries and in all regions of China.

Syllabus:

Fraud can be devastating to a business from many aspects, and both internal and external fraud risks remain present throughout an organization's development. It is, therefore, essential to establish effective and sustainable anti-fraud processes from the top down. As fraud examiners, we must learn how fraud is committed and the most effective ways to prevent and detect it. According to the ACFE 2018 Global Study on Occupational Fraud and Abuse Report, corruption, asset misappropriation, and financial statement fraud are the three categories of occupational fraud. Creating and implementing an effective fraud prevention program can ensure proper risk management and overall mitigation of fraud risk. When fraud is detected, an investigation strategy should be implemented swiftly, and each case enables companies to improve continuously to promote a more effective anti-fraud corporate strategy. Moreover, the measures to punish white-collar criminals must be considered when establishing and implementing anti-fraud policies. In this session, Tim will discuss the elements of occupational fraud in addition to how it is committed through several recent case studies. He will also explore anti-fraud compliance management in today's corporate environment in China.

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-serve 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: ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, 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 organizers 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, confirmed by signing in on each day of the course.
- ◆ 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.

Fraud Investigation Training

CPE Hours:

12

Date / Time:

October 5th, 12th, 19th, 26th 2019

9 am - 12 noon

Venue:

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Chow Yei Ching Building
The University of Hong Kong
Pokfulam, Hong Kong

Organized By:



In Partnership With:

The logo for the Centre for Criminology at the University of Hong Kong (HKU). It consists of a white rectangular border containing the text 'CENTRE FOR CRIMINOLOGY' in a bold, white, sans-serif font, with 'HKU' centered below it.

How to Pay

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"

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.

How to Register

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 mail:

events@hkacfe.com

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

Registration Form					
Categories of Participants	5 Oct 2019	12 Oct 2019	19 Oct 2019	26 Oct 2019	All Four Sessions
ACFE HK / ACFE Members, Students / Members of ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, and HKU	HK\$660	HK\$660	HK\$660	HK\$660	HK\$2,000
No. of Participants					
Sub-total:					
Non-Members	HK\$1060	HK\$1060	HK\$1060	HK\$1060	HK\$3,400
No. of Participants					
Sub-total:					
10% Group Discounts (5 or more persons)					
GRAND TOTAL:					

Name:		Employer:	
Email:	Phone:	Registration for: Oct 5 / 12 / 19 / 26 / All	
Member of ACFE HK / ACFE (Non-HK Chapter) Member (ACFE Membership No. _____)			
Member of ASIS, ACCA, CIMA, HKICPA, IIA, ISACA, HKSI, HKAFA, and HKU (Membership No. _____)			
Name:		Employer:	
Email:	Phone:	Registration for: Oct 5 / 12 / 19 / 26 / All	
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Name:		Employer:	
Email:	Phone:	Registration for: Oct 5 / 12 / 19 / 26 / All	
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Venue: Room CBA, Ground Floor, Chow Yei Ching Building, The University of Hong Kong, Pokfulam, Hong Kong

