

Financial Management Institute of Canada  
Institut de la gestion financière du Canada

fmi igf

Ontario Chapter



June 17, 2009  
Professional  
Development  
Day

Values, Ethics and  
Fraud

## Speakers



**Allen Tait, CA, CFI**, is the Senior Audit Manager, Forensic Investigation Team, Ontario Internal Audit, Treasury Board Office, Ministry of Finance. He has been employed with the Provincial Government for 11 years.

In this capacity, he is responsible for managing a staff of 8 investigators addressing civil and criminal allegations of financial fraud, breach of contract, protection of private information, conflict of interest and employee conduct. In addition to providing investigative services, the unit is active in fraud prevention by providing fraud control audits and risk assessments, fraud awareness training, and consulting services for operational working groups developing fraud prevention control enhancements.

Prior to joining the provincial government, Allen was employed in the public accounting industry for 13 years before operating his own consulting business for 5 years that provided internal audit and investigative services to various private and public sector clients.

Allen is a Chartered Accountant (CA) 1983 and a Certified Forensic Investigator (CFI) 2000. He has served as President of the Association of Certified Forensic Investigators (ACFI) Toronto Chapter and has served as a Director on the National Board of the ACFI. He is a speaker at various professional, external and internal training courses on fraud related topics. Allen was a contributor the 2003 edition of the ACFI Fraud Manual.



**Gary Moulton, CA, IFA** is a Partner in the Financial Advisory practice at Deloitte and leads the Forensic & Dispute Services practice in Toronto. He has over 25 years of experience as an investigative and forensic accountant and has led many high-profile financial investigations and litigation support assignments.

He has been retained by police and prosecuting authorities and litigation lawyers on assignments involving employee fraud, management fraud, vendor fraud, fraudulent financial reporting, government grant abuse, bribery and corruption, tendering irregularities and other types of financial impropriety.

He serves as the Immediate Past Chair of the Board of the Canadian Institute of Chartered Accountants' Alliance for Excellence in Investigative and Forensic Accounting which provides leadership to uphold the professional integrity, standards and preeminence of CA-designated specialists in forensic accounting. He has written extensively on forensic accounting and fraud detection, prevention and investigation issues, including a cover story in *CA Magazine* entitled "Safe Disclosure", concerning whistle blowing and an article in *Canadian Government Executive* entitled "Confronting Fraud and Unethical Behavior in Government".



**Valerie Jepson, BA, LLB** is Counsel for the Office of the Integrity Commissioner. She joined the Office in August 2007 and is the first person to hold the position of Counsel with the Office. Valerie advises the Integrity Commissioner on all aspects of her mandate.

This includes the *Members' Integrity Act, 1994*, the code of conduct for MPPs in Ontario; the *Lobbyist Registration Act, 1998*, which establishes the Ontario Lobbyist Registry; the *Public Service of Ontario Act, 2006*, which sets out the code of conduct of Ministers' Staff and establishes a "whistle-blowing" or the disclosure of wrongdoing framework in the Ontario Public Service. In addition, Valerie oversees the intake and file review component of the Office's work under the Disclosure of Wrongdoing framework.

Valerie is a member of the Law Society of Upper Canada (2004) and the Law Society of Alberta (2002). She articulated at Blake, Cassels & Graydon LLP in Calgary, where she

practiced commercial litigation in the Litigation Group until July 2004. Her practice involved insurance, bankruptcy and insolvency, commercial tenancies, contract, estates and oil and gas litigation. From August 2004 until July 2007, Valerie practiced in the labour and employment litigation group of the Toronto firm, Hodgson Shields LLP. Her practice involved all aspects of labour relations and employment litigation, including collective bargaining, human rights, employment standards and employment disputes.

Prior to obtaining her LL.B. at the University of Victoria in 2001, she received her B.A (Major-Political Science, Minor-Communication Studies) from the University of Calgary. At law school, Valerie was the recipient of the Bonnie Bryan Memorial Scholarship (recognizing academic standing and contributions to the school community). She was also awarded the Humanitarian Award (recognizing her contributions to assist the well-being of students in the law school).

### **Financial Management Institute Ontario Chapter**

As per its bylaws, the Chapter will hold its annual general meeting of members on June 17, 2009, at which time it will elect a Chapter Board of Directors, present annual financial statements (audited, if gross annual revenue is \$30,000 or more) and conduct any other business of the chapter.

Fourteen (14) Directors shall be elected to the following positions and assume the duties of their respective position:

- (1) President
- (2) Vice-President
- (3) Past President (not an elected position)
- (4) Secretary
- (5) Treasurer
- (6) Director, Liaison, Federal Government
- (7) Director, Liaison, Provincial Government

- (8) Director, Liaison, Municipalities
- (9) Director, Liaison, Broader Public Sector
- (10) Director, Professional Development
- (11) Director, Marketing and Communications and Email Newsletter
- (12) Director, Regional Development
- (13) Director at Large
- (14) Director at Large

### **PD Day 4. Values, Ethics and Fraud June 17<sup>th</sup>, 2009**

The Conference is being held in Toronto at:  
Sam Sorbara Auditorium  
81 St. Mary Street  
St. Michael's College,  
University of Toronto

The day will be web cast to participants in the following locations:

St. Catharines  
Guelph  
Peterborough  
Sault Ste. Marie  
Oshawa

Web cast participants will be fully engaged in questioning presenters. Lunch and refreshments will be served and included in the price of your registration.



### **June 17 , 2009 Program**

- 8:15 am Registration, refreshments
- 9:00 am Welcome and Introductions
- 9:15 am Allen Tait, CA, CFI
- 10:30 am Break
- 10:45 am FMI Scholarship Announcements
- 11:00 am Gary Moulton, CA, IFA
- 12:15 pm Lunch
- 12:45 FMI Ontario Annual General Meeting
- 1:30 pm Break Out Session
- 2:30 pm Break
- 2:50 pm Valerie Jepson, BA, LLB
- 4:15 pm to 4:30 pm Closing remarks

To register, click on [www.echapter.ca](http://www.echapter.ca)  
and go to FMI Ontario access page