

4th Annual

Fraud & Corruption Summit 2010

Join Peers to Fight Fraud & Expose Corruption: Real World Strategies for Prevention, Detection & Deterrence

17 - 19 March, 2010 - The Victory Services Club, Marble Arch, London

Keynotes by...

- **Stephen Harrison**, *Director of Enforcement, National Fraud Authority, UK*
- **Andrew Jennings**, *Investigative Reporter & Author Specialising in Corruption in the Sports World (FIFA), UK*
- **Mark Babington**, *Director and Head of the Fraud Practice Network, National Audit Office, UK & Chairman, ATHENA College of Auditors*
- **Mr. BSD Sanga**, *Principal Staff Officer to the Executive Chairman, Economic and Financial Crimes Commission of Nigeria*

Chaired by...

- **Graham Joscelyne**, *Director, Joscelyne + Associates, Inc. & Immediate Past Chair, Audit Committee for the UN World Food Programme, Former Auditor General, World Bank, U.S.*
- **Simon Scales**, *Director Global Investigations, TNT Express*
- **Rosalind Wright CB QC**, *Chairperson, Fraud Advisory Panel & Member, Supervisory Committee of OLAF, the European Anti-Fraud Office)*

Key Speaker Panel...

- **Allan McDonagh**, *Director, Hibis Europe*
- **Bob Kendall**, *A former senior police officer from the UK, TNT Express*
- **Caroline Waddicor**, *Managing Director, Hibis Europe*
- **Cecilia Garcia Podoley**, *Senior Counsel Integrity and CFE, TNT Express*
- **Crawford Robinson**, *Director, Global Compliance Investigations, AstraZeneca*
- **Daniel Chapman**, *Forensics Investigation Manager, TNT Express*
- **Dave Verma**, *Audit Investigations Manager, Brent Government, UK*
- **David Burrill**, *Director, Burrill Green*
- **Helenne Doody**, *Fraud Risk Management Specialist*
- **Henrik Frössling**, *Global Financial Risk Manager, Volvo 3P, Sweden*
- **Kaur Siruli**, *CGAP, Head of the Financial Control Department, Ministry of Finance of Estonia*
- **Koen Albers**, *Head of Internal Audit, VMW, Belgium*
- **Koen Van Hove**, *Security Officer ESTEC, European Space Agency (ESA), Belgium*
- **Lidija Pernar**, *Assistant Auditor General, State Audit Office, Croatia*
- **Drs. Maarten L.J. de Jong**, *Director & Owner, Ethics & Business Integrity Services b.v., The Netherlands*
- **Neil Fletcher**, *Regional Security Adviser - Fraud & Investigations, BP International Limited*
- **Nigel Iyer**, *Director, Septia Group*
- **Peter Tickner**, *Recently Director of Internal Audit, Metropolitan Police Authority (Scotland Yard), UK*
- **Professor Páll Ásgeir Davidsson**, *Ethikos, Reykjavik Business School, Iceland*
- **Sergey Martynov**, *Chief Audit Executive, Siberian Coal Energy Company & (President of Russia Chapter of the ACFE), Russia*
- **Sonal Desai**, *General Manager - Finance, Central Engineering, Hindustan Petroleum Corporation Ltd, India*

Day One: Wednesday 17th March 2010

A Strategic Approach to Preventing, Deterring & Frustrating Fraud & Corruption Current Landscape for Fraud & Corruption Risks: Existing & Emerging Trends

08:30 COFFEE & REGISTRATION

08:50 CHAIRMAN'S WELCOME REMARKS

Graham Joscelyne, *Director, Joscelyne + Associates, Inc. & Immediate Past Chair, Audit Committee for the UN World Food Programme, Former Auditor General, World Bank, U.S.*

09:00 THE NATIONAL FRAUD AUTHORITY APPROACH TO FRAUD & CORRUPTION – KEYNOTE

Stephen Harrison, *Director of Enforcement, National Fraud Authority, UK*

09:30 THE SCOPE FOR FRAUD & CORRUPTION IN PUBLIC LIFE – KEY CASE STUDY

- The growth of the Public Sector - expanding opportunity
- The expanding remit of government
- Efficiency savings - the shrinkage of the back office
- Mixed messages - a parliamentary scenario
- The public sector - responding more effectively
- Lessons on corruption

Mark Babington, *Director and Head of the Fraud Practice Network, National Audit Office, UK & Chairman, ATHENA College of Auditors*

10:10 ENSURING TRANSPARENCY & GOVERNANCE IN PUBLIC FINANCIAL MANAGEMENT: COUNTRY PERSPECTIVES ON FIGHTING FRAUD & CORRUPTION

- Can public confidence & trust in organisations be recaptured?
- How do international institutions ensure internal activities are in compliance with your own policies?
- Recent ratified laws & international conventions on corruption
- What mechanisms outside of the institutions influence behaviour?
- Highlighting the need for transparency in monetary policy to avoid fraud
- Transparency governing how contracts for the delivery of goods & public services are awarded
- The role of regional commissions - what needs to happen? Is it working?

Chaired by: Graham Joscelyne, *Director, Joscelyne + Associates, Inc. & Immediate Past Chair, Audit Committee for the UN World Food Programme, Former Auditor General, World Bank, U.S.*

Panellists:

Peter Wilson, *Director of Engagement, National Fraud Authority, UK*

Mark Babington, *Director and Head of the Fraud Practice Network, National Audit Office, UK & Chairman, ATHENA College of Auditors*

Kaur Siruli, *CGAP, Head of the Financial Control Department, Ministry of Finance of Estonia*

Lidija Pernar, *Assistant Auditor General, State Audit Office, Croatia*

Sonal Desai, *General Manager - Finance, Central Engineering, Hindustan Petroleum Corporation Ltd, India*

Mr. BSD Sanga, *Principal Staff Officer to the Executive Chairman, Economic and Financial Crimes Commission of Nigeria*

10:50 MORNING COFFEE BREAK

11:10 THE EFCC: MANDATE, STRATEGIES & CURRENT INITIATIVES FOR FIGHTING FRAUD & CORRUPTION – KEYNOTE

The paper will seek to examine the mandate of the EFCC, the strategies it has adopted, its records/achievements & recent initiatives it has embarked upon

Mr. BSD Sanga, *Principal Staff Officer to the Executive Chairman, Economic and Financial Crimes Commission of Nigeria*

11:50 SUPREME AUDIT INSTITUTIONS ROLE & PARTICIPATION IN FIGHTING FRAUD & CORRUPTION

- Experiences from Supreme Audit Institutions of extracted countries
- Croatian SAI's experience & key learning points from the SAI Guidelines for auditors on how to act in case of suspicion of fraud & corruption
- Proposal of possible content of guidelines on prevention of corruption in the public sector

Lidija Pernar, *Assistant Auditor General, State Audit Office, Croatia*

12:20 KYC – KNOW YOUR CUSTOMER, EMPLOYEE & SUPPLY CHAIN

Patric Marshall, *Director EMEA, World-Check*

13:00 LUNCH – KINDLY SPONSORED BY:



14:00 CURRENT LANDSCAPE FOR FRAUD & CORRUPTION RISK IN ICELAND

Fascinating keynote session looking at fraud & corruption in Iceland! A key question that Professor Davísson & colleagues are currently researching is how Iceland could measure at the top of Transparency International's Corruption Perceptions Index & nonetheless be subject to questionable business practices & nepotism to such a degree that it brought the country's economy to its knees?

Professor Páll Ásgeir Davidsson, *Ethikos, Reykjavik Business School, Iceland*

14:40 HOW TO PREVENT & DETECT FRAUDS & OTHER MISUSE OF THE EUROPEAN UNION STRUCTURAL FUNDS

- Systems implemented in EU members states for distributing grants
- Different control measures to verify the correctness & avoid frauds
- Examples of deception scenarios that the control system must be able to stop
- Giving audit assurance that the funds have been used for the right purpose & the management systems do work

Kaur Siruli, *CGAP, Head of the Financial Control Department, Ministry of Finance of Estonia*

15:10 FINANCIAL INSTITUTIONS PARTICIPATION IN FIGHTING CORRUPTION

- Bribery & corruption – FATF recommendations
- The crucial role of financial institutions in detecting & reporting suspicious transactions associated with bribery
- New challenges raised by asset recovery
- How do the findings of the OECD Working Group on Bribery supports financial institutions in uncovering more foreign bribery?

Lady Olga Maitland, CEO, Money Transfer International

15:40 AFTERNOON TEA BREAK

16:00 USING THE GLOBAL ETHICS & INTEGRITY BENCHMARKS

- How should Executives, the Ethics Officer &/or Internal Auditor approach this sensitive subject?
- What key issues should they watch out for when doing an assessment?
- How do you determine a level of ethics maturity that's appropriate for your organization's needs?
- What are the next logical steps in ethics maturity & what are the milestones for success?

Graham Joscelyne, Director, Joscelyne + Associates, Inc. & Immediate Past Chair, Audit Committee for the UN World Food Programme, Former Auditor General, World Bank, U.S.

16:40 THE FIGHT AGAINST INTERNATIONAL CORRUPTION IN THE DEVELOPMENT BUSINESS

- The playing field: donor agencies, borrowing governments & Contractors
- Types of Corruption observed
- An example of an International Corruption scheme
- The Response: Counter Measures
- The Ethics & Business Integrity Accountability Framework

Drs. Maarten L.J. de Jong, Director & Owner, Ethics & Business Integrity Services b.v., The Netherlands

17:10 BRIBERY & CORRUPTION IN THE SPORTING WORLD & FIFA WORLD CUP 2010 ACTIVITIES: LESSONS FOR BUSINESSES

Mr. Andrew Jennings, Investigative Reporter & Author Specialising in Corruption in the Sports World (FIFA) (UK)

In May 2006, British investigative reporter Andrew Jennings' book Foul[11] caused controversy within the football world by detailing an alleged international cash-for-contracts scandal following the collapse of FIFA's marketing partner ISL, & revealed how some football officials have been urged to secretly repay the sweeteners they received. The book also spoke of blatant vote-rigging that went on behind closed doors in the fight for the continued control of FIFA. An internal investigation within FIFA was halted by the President of FIFA, which was seen by many as proof of his guilt. Andrew works with journalists and wider civil society who are working hard to combat corruption. Especially interesting keynote as we run up the World Cup in the summer of 2010. The corruption inside South Africa is more than adequately matched by the corruption FIFA is bringing to the party. Allocation of contracts from construction to hospitality, ticketing & travel packages is already unacceptable. Andrew will talk about whistle-blowing & how he cracks organisations with major dishonesty problems. Over the last few decades this has included Scotland Yard's Flying Squad, CIA and Iran Contra, the Palermo Mafia & their UK operations & Central Asian heroin trafficking. He has munched caviar with the Chechen Mob in the Caucasus Mountains, got a suspended jail sentence from the International Olympic Committee (prior to the Salt Lake City bribes scandal) for alleging corruption & is banned from all their functions by FIFA. He encourages businesses & governments to think about their own relationships with media – & why they don't demand enough investigation & disclosure. He will also give some insights into corruption in football in Uganda and East Africa!

- Latest FIFA allegations
- Bribes, fixers & ticket rackets - potential for corruption at the World Cup 2010 South Africa
- 'How to Buy Gold Medals'
- Exposing corruption in the sporting world
- Current investigations & cracking organisations with dishonesty problems

17:50 CLOSE OF DAY ONE

18:00 - 20:00 "THE DRAMATIC FRAUD PUB QUIZ" – THE NEW NETWORKING ACTIVITY FOR 2010

"Brings fraud to life in a most dramatic way!" - Rosalind Wright QC, Chairperson, Fraud Advisory Panel (quote from the "Greed" Dinner at Fraud & Corruption Summit 2009). Relax with peers over drinks at this new thematic 'pub quiz' style evening! Short, interlinking scenes depicting tales of temptation & greed will be played out in a corporate setting by professional actors. You will be asked in teams to offer your views on the unfolding action, what went wrong & how things should have been done better. Prizes will be awarded to the most perceptive team. The Dramatic Pub Quiz is composed by Nigel Iyer.

Day Two: Thursday 18th March 2010

Real World Detection & Deterrence of Fraud & Corruption

- 07:30 – 08:30** **Breakfast Roundtable**
BANKING FRAUD & CORRUPTION ROUNDTABLE: HOW DO MULTINATIONAL BANKS MANAGE THE RISK OF FRAUD IN PRACTICE?
The roundtable / workshop will look at the role of banks in facilitating corruption, & consider how financial institutions can fight against fraudulent & corrupt customers in addition to other important frauds within banking.
- How can corrupt rulers hide stolen money in the world's financial markets?
 - Insider trading & market abuse
 - Exposing corruption
 - Identity fraud & plastic cards
 - What are the constraints that hinder banks?
 - ATM fraud updates
 - Would better international regulation help?
 - Does experience of tackling terrorist finance offer solutions for dealing with corruption?
 - How do multinational banks manage the risk of fraud in practice? • Can international transparency initiatives ensure that public funds are fully accounted for?
- 08:45** **COFFEE**
- 09:00** **CHAIRMAN'S RE-OPENING**
Simon Scales, Director Global Investigations, TNT Express
- 09:10** **POLICING FRAUD – KEYNOTE**
Peter Tickner, Recently Director of Internal Audit, Metropolitan Police Authority (Scotland Yard), UK
- 09:40** **WHO GIVES A WHISTLE? SETTING UP A MEANINGFUL SYSTEM FOR RAISING CONCERNS**
• Setting it up – Why have it? The rationale; The options; The Data Privacy Challenges; Cultural influences; Communication, communication ...; Who should manage it & how?
• Operating a reporting system - 'Good faith' reports; Anonymity & Confidentiality; Objectivity; Timeliness; Management reactions; Retaliation
Crawford Robinson, Director, Global Compliance Investigations, AstraZeneca
- 10:10** **FRAUD & CORRUPTION IN TENDERING - A PERSPECTIVE FROM INDIA**
Sonal Desai, General Manager - Finance, Central Engineering, Hindustan Petroleum Corporation Ltd, India
- THE BRIBERY BILL: OFFENCES, DEFENCES & TARGETS**
Nick Burkill, Partner, Dorsey & Whitney
- 10:50** **MORNING COFFEE BREAK**
- 11:10** **LEGAL PITFALLS: SELF REPORTING & CORRUPTION ENFORCEMENT - PANEL**
• How are we implementing proper & diligent management interventions? • Legal advice on interviewing witnesses
• Risk Assessments that focus on the highest risks • International initiatives - what value they add to a corporate anti-corruption programme • Fraud Prevention unit & Law Enforcement agencies – towards prosecution • Bribery Bill & the future of self reporting & corruption enforcement in the UK • Should ethics or legislation define a company's actions? • How can you reconcile fighting against corruption & permitting facilitating payments? • Legal challenges on fraud: top things that every internal auditor • How regulators assess the limits of what is permissible? & in-house investigator should know • What is the OECD guidance on facilitating payments? • Developing robust investigative practices that are successful in many global jurisdictions
Chaired by: Rosalind Wright CB QC, Chairperson, Fraud Advisory Panel & Member, Supervisory Committee of OLAF, the European Anti-Fraud Office)
Panellists: Mark Babington, Director and Head of the Fraud Practice Network, National Audit Office & Chairman, ATHENA College of Auditors; Dave Verma, Audit Investigations Manager, Brent Government, UK, Crawford Robinson, Director, Global Compliance Investigations, AstraZeneca; Patric Marshall, Director EMEA, World-Check
- 11:50** **HIGH RISK AREAS FOR PREVENTING FRAUD & CORRUPTION - LOCAL AUTHORITIES PERSPECTIVE**
• Education fraud & social services • Contracts & data matching • Environmental services & corporate services
Dave Verma, Audit Investigations Manager, Brent Government, UK
- 12:20** **SELECTING A SECURITY SERVICE PROVIDER & ACHIEVING A PARTNERED APPROACH & CONTROL OVER A TAILORED SECURITY SERVICE**
Hear insights into how ESA selected a new security provider following a tendering process in 2008:
• Looking beyond the traditional providers • Cost/benefit ratios of different packages
• Involvement of the provider in gap analysis & solution identification • Prioritising of the implementation of new security rules
• Standardising the approach of security at the different sites
Koen Van Hove, Security Officer ESTEC, European Space Agency, Belgium
- 13:00** **LUNCH**

14:00 – 15:40 PLEASE SELECT THE INTERACTIVE WORKSHOP YOU WOULD LIKE TO ATTEND:

<p>ROUNDTABLE A - CYBER FRAUD, IDENTITY THEFT, E-PROCUREMENT FRAUD, ELECTRONIC & WORKSHOP B - SPOTTING FRAUDULENT BEHAVIOUR PLASTIC CARD FRAUD, AUDITING THE SECURITY OF ONLINE TRANSACTIONS: Led by: Richard Hollis, CEO, & Sean Bennett, Director, Orthus Ltd. & Peter Wood, CEO, First Base Technologies</p>	<p>ROUNDTABLE B: SPOT THE FRAUDSTER Led by: Nigel Iyer, Director, Septia Group & Caroline Waddicor, Managing Director, Hibis Europe</p>
<ul style="list-style-type: none"> • Cyber fraud • Identity theft • E-procurement fraud • Electronic & plastic card fraud • Auditing the security of online transactions • Data security & identity fraud • Latest forensic & data analysis tools for auditors • Tried & tested methods of transaction tracing • Computerized search techniques • Computer-aided techniques, forensic techniques • Fraud analytics & pattern recognition technologies – what is the best out there? • Operationalizing fraud & loss-management systems • Forensic & data analysis tools for auditors • Selecting your technology partners • Handling digital evidence • Successful strategies for dealing with new scams 	<p>Greed, one of the major drivers behind fraud, is human nature. We should therefore not be being surprised each time fraud & corruption surfaces, we should start accepting that fraud & deception are part of normal human behaviour. So is the ability to see fraudulent behaviour actually easy or in fact rather difficult? This workshop session will explore how you can identify the behaviours signs of fraud & corruption at work. It will examine a variety of common situations ("the fraud triangle", how fraud & corruption is discovered, how we react to fraud & corruption when it stares us in the face & more) & the behaviour of the main characters involved.</p> <ul style="list-style-type: none"> • Beyond reference checking: employing effective staff screening • Dealing with dishonest staff members / morality issues

15:40 AFTERNOON TEA BREAK

16:00 – 17:00 PLEASE SELECT THE INTERACTIVE WORKSHOP YOU WOULD LIKE TO ATTEND:

<p>ROUNDTABLE A: FRAUD RISK MANAGEMENT – INTERACTIVE ROUNDTABLE Led by: Helenne Doody, Fraud Risk Management Specialist <i>Helenne trained as a chartered accountant at PricewaterhouseCoopers, working for seven years in its forensic services team in the UK & Australia. During this time Helenne specialised in fraud management. Helenne has a Graduate Certificate in Fraud Investigation through La Trobe University in Australia & has a Graduate Certificate in Fraud Management through the University of Teeside in the UK. Helenne has also worked in industry, focusing on risk management & internal control. Helenne joined CIMA as a specialist within its Innovation & Development department in 2007. She has been responsible for producing CIMA's second edition of Fraud Risk Management: A Guide to Good Practice.</i></p>	<p>ROUNDTABLE B: INFORMANT, EVIDENCE, INVESTIGATION, BREACHES OF POLICY & THE DILEMMAS IN BETWEEN Led by: Bob Kendall, A former senior police officer from the UK; Dan Chapman, A forensic specialist with Expert Witness status; Cecilia Garcia Podoley, Senior Counsel Integrity and CFE, TNT Express</p>
<p>Fraud can affect any organisation regardless of size, sector or location & the current economic crisis has presents challenging conditions that may increase the likelihood of fraud. This session will draw on case studies from a range of organisations that have fallen victim to fraud - organisations that probably thought it wouldn't happen to them! Participants in this practical, interactive session will be able to:</p> <ul style="list-style-type: none"> • Understand the context, extent & scale of the fraud problem • Get an overview of important legal & corporate governance requirements • Identify the key components of an anti-fraud strategy, including tools & techniques for fraud prevention, fraud detection & fraud response 	<p>A unique & interactive extended session tackling the simple dilemmas affecting ordinary people, dealing with the extraordinary world of fraud. Led by the TNT Global Investigation Team, this session will involve all delegates in providing them with a unique approach when returning to their own organisations in being able to understand, recognise & assess the "red flags", & how to deal with them. This is one not to miss, as the company in question will be "your company"!</p>

16:50 **QUANTIFYING & MEASURING EFFECTIVE FRAUD PREVENTION METHODS & VALUE CREATION - PANEL**

- How can you assess the cost effectiveness of different measures to tackle • What impact will the economic recession have on anti-corruption & fraud prevention fraud & corruption? practices?
- Recording & documenting complex financial transactions for clients,
- How can audit position itself as an innovator during the harder times? Maximising regulators & courts available resources
- Acquiring accurate information about the nature & cost of fraud to our organisations
- Optimal KPI measurements for fraud & corruption?
- The value & challenges of compliance in harder financial times:
- Latest cost-effective solutions to the problem of fraud across sectors & national boundaries how can you add value?
- Combining pre-emptive & reactive projects to achieve the greatest impact
- How can we reduce this cost as quickly as possible

Panellists: **Henrik Frössling, Global Financial Risk Manager, Volvo 3P, Sweden, Neil Fletcher, Regional Security Adviser - Fraud & Investigations, BP International Limited, Koen Albers, Head of Internal Audit, VMW, Belgium; Phil Beckett, Director - Disputes & Investigations, Navigant Consulting, Inc.**

17:30 CLOSE OF DAY TWO

Day Three: Friday 19th March 2010

Investigation, Enforcement & Recovery of Fraud & Corruption

Investigations, Psychology, Interviewing Techniques & Evidence

- 08:55 COFFEE & CHAIRMAN'S RE-OPENING**
Rosalind Wright CB QC, *Chairperson, Fraud Advisory Panel & Member, Supervisory Committee of OLAF, the European Anti-Fraud Office*)
- 09:00 CORRUPTION & INVESTIGATIVE INTERVIEWING**
David Burrill, *Director, Burrill Green*
- 10:00 MANAGING FRAUD & CORRUPTION INVESTIGATIONS GLOBALLY - A JOURNEY FROM A FRACTURED APPROACH TO A CO-ORDINATED APPROACH**
Neil Fletcher, *Regional Security Adviser - Fraud & Investigations, BP International Limited*
- 10:30 PROBLEMS & PECULIARITIES OF COMMERCIAL CORRUPTION IN RUSSIA**
Sergey Martynov, *Chief Audit Executive, Siberian Coal Energy Company & (President of Russia Chapter of the ACFE), Russia*
- 11:00 MORNING COFFEE BREAK**
- 11:20 WHY DO SO MANY AUDITORS FAIL TO FIND FRAUD?**
Allan McDonagh, *Director, Hibis Europe*
- 12:00 FRAUD & THE RECESSION: WHAT ARE THE 3 MAIN CHALLENGES FACING YOU IN YOUR ROLE TODAY? – AUDIENCE INTERACTIVE VOTING PANEL**
• Re-organisation • Retention of auditors (salary freeze)
• M&A activity • Hiring qualified auditors
• Making our revenue • Gaining more clients
• Decreasing cost • Dealing with lack of senior management support
- 12:30 FRAUD RISK MANAGEMENT IN A LARGE ORGANISATION & IN REMOTE LOCATIONS**
Henrik Frössling, *Global Financial Risk Manager, Volvo 3P, Sweden*
- 13:00 LUNCH**
- 14:00 KNOW YOUR CUSTOMER, EMPLOYEE & SUPPLY CHAIN: HOW TO AVOID DOING BUSINESS WITH FRAUDSTERS**
• How to assess the country risk in each country you operate in • How to regularly screen your client base
• How to set up an effective client on boarding process • How to monitor high risk relationships
Panellists: Henrik Frössling, *Global Financial Risk Manager, Volvo 3P, Sweden*, Allan McDonagh, *Director, Hibis Europe*
- 14:30 LOW-COST & EFFECTIVE FRAUD PREVENTION & DETECTION MECHANISMS: FRAUD RISK MANAGEMENT IN A 450M EURO SEMI-PUBLIC ORGANISATION**
Koen Albers, *Head of Internal Audit, VMW, Belgium*
- 15:10 ENFORCEMENT PRIORITIES IN A CHALLENGING ECONOMIC ENVIRONMENT: PARTNERSHIPS WORKING TOGETHER TO ACHIEVE RESULTS**
• Using knowledge-based intelligence to fight internal fraud • Asset tracing & recovery
• Developing & maintaining collaborative working practices • Preserving reputation & managing profile after an incident
• Collecting intelligence • Keeping up to date with legal & prosecutorial trends - regional compliance programmes
• Preserving relevant evidence uncovered during the investigatory process to obtain a freezing order • Intelligence gathering & acting on sensitive leads
Chaired by: Rosalind Wright CB QC, *Chairperson, Fraud Advisory Panel & Member, Supervisory Committee of OLAF, the European Anti-Fraud Office*); Phil Beckett, *Director - Disputes & Investigations, Navigant Consulting, Inc.*; Nick Burkill, *Partner, Dorsey & Whitney*
- 16:00 AFTERNOON TEA BREAK**
- 16:30 CLOSE OF DAY THREE**