

HOLD THE DATE!

FRIDAY, DECEMBER 9, 2011

Fraud Prevention for Non-Profit Organizations

Special Seminar for On Our Own of Maryland Affiliates
(Executive Staff, Board members, accountants/financial consultants are encouraged to attend)

Trainer: Amanda Ragula, CPA, Toal, Griffith, Ayers & Kullman
Certified Public Accountant & Fraud Prevention Specialist

The Meeting House, Columbia, MD
9:30 AM to 3:00 PM

TENTATIVE AGENDA

I. Welcome and Introduction

- Introduction to topic
- Objectives for the day
- Overview of agenda, breaks, etc.

II. Fraud in 2011 - Overview

- Forms that fraud can take (general)
- Prevalence & characteristics of fraud
- Characteristics of organizations victimized by fraud/
success of various prevention methods (what works - the "how to do it" comes
later)
- How frauds are detected (in general)
- Characteristics of nonprofits (especially small nonprofits) that make them uniquely vulnerable to
fraud

III. Forms of Fraud Common to Small Nonprofits

- Disbursement frauds
- Revenue frauds
- Balance sheet accounts/other causes

IV. Preventing Fraud in Your Organization

- Internal controls - design and operation
- What to do when you can't achieve segregation of duties (ways to involve the Board in internal
control)
- Procedures to address specific risk areas (credit cards, A/P fraud, surprise
audits)

V. Conclusion / Take aways

Registration brochure with more detailed information will be available shortly!