






GARY ZEUNE & ASSOCIATES

Training, Writing and Consulting in:
 Fraud, Theft and Abuse
 Audit Standards and Failures
 Leadership Skills and Strategies
 Strategic Profitability Strategies

10356 Wellington Blvd Suite D
 Powell, OH 43065
 Phone 614-761-8911
 Fax 206-202-0880
 gzfraud@gmail.com
 www.TheProsAndTheCons.com

2011 Professional Education Courses

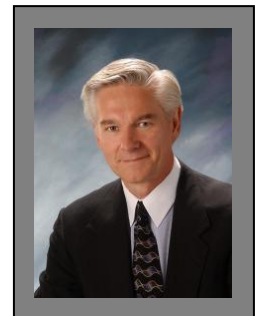
	NEW	AA	8	Gary Zeune's Guide to Audits + Compilations + Reviews: What's New for 2011 Engagements
	UPDATE	AA	4	Gary Zeune's Guide to 25 Fraud, Malpractice and Stupidity Cases Against CPA Firms in Compilations/Reviews/Audits
	NEW	AA	3	Gary Zeune's Guide to 15 NEW Frauds for 2011 Engagements
	UPDATE	AA	0	Gary Zeune's Guide to Detecting and Preventing Internal Fraud, Theft and Abuse
	UPDATE	AA	8	Gary Zeune's Guide to Fraud and Abuse in Government and Non-profits
	Gary Zeune CPA	UPDATE	MGT	0
	UPDATED	AA	8	Mark Morze's Guide to 15 Things You Need to Know About Fraud for an Uncertain Audit Environment
	UPDATED	AA	0	Mark Morze's Guide to Fraud Detection and Prevention
	UPDATED	AA	8	Mark Morze's Guide to 14 Fraudulent Reporting Techniques
Mark Morze				
	UPDATED	BLaw	0	Ben Wright's Guide to Practical Business Law for 2011 Engagements
	UPDATED	BLaw	0	Ben Wright's Guide to Email, Record Retention, Destruction & Security for 2011 Engagements
Ben Wright, Esq.				

Mix and match any speaker's topics to customize presentations for in-house and conferences from 1 to 8 hours.

NEW

Yellow Book

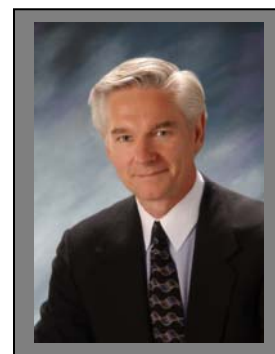
TITLE	Gary Zeune's Guide to Audits + Compilations + Reviews: What's New for 2011 Engagements
SUBTITLE	Comprehensive Analysis to Comply with New Standards and Authoritative Literature
AUDIENCE	90% practitioners
OBJECTIVE	Get current with constantly changing standards and be efficient at the same time
LEARN	<p>Get all the details on new standards and authoritative pronouncements you need for 2011 engagements including.....</p> <ul style="list-style-type: none">New and pending standards for audits + compilations + reviewsSSARS 19 + 1 year...How's it workingTechnical Practice Aids, Interpretations and GuidanceAICPA Practice AlertsBest practices in audits, compilations and reviewsNew practical studies and surveys you can use the next dayHighlights of ASB and ARSC Board meetingsNew Quality Control requirementHow SEC developments affect GAAS
SPECIAL	Video of a partner explaining why he violated auditing and independence standards
BONUS	Subscribe to Gary's FREE electronic newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	ACR2011
FOR	CPAs, Auditors, owners, management, executive directors, CFEs, controllers, CFOs
AREA	A&A and 4 hours Yellow Book NEW
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	March 1, 2011
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



Questions??? Contact Gary at 614-761-8911 or gzfraud@gmail.com.

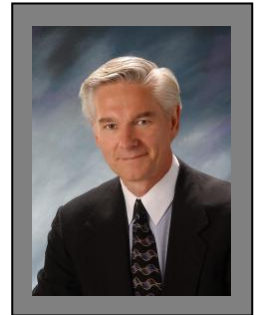
Updated

TITLE	<h1>Gary Zeune's Guide to 25 Fraud, Malpractice and Stupidity Cases Against CPA Firms in Compilations/Reviews/Audits</h1>
SUBTITLE	25 cases for private companies, non-profits and government entities
AUDIENCE	85% practitioners
OBJECTIVE	Recognize why, when and how financial statement engagements put you at risk
LEARN	<p>Gary will cover the facts, issues, and cost to the firm, from 35 actual compilation, review and audit cases involving.....</p> <ul style="list-style-type: none">• Engagement letters• 1st year engagements• Client acceptance/retention/dismissal• Change in type of engagement• CPA self-incrimination• Management letters• Sale of a business• In-transit, missing checks, withdrawals and bank reconciliation• Independence violations and conflicts of interest• Management representations• Analytical procedures• Small banks, credit unions and insurance companies• Brokerage firms• Farm co-operative and small hospital• Family-owned car dealer and a church <p>In addition, you'll get.....</p> <ul style="list-style-type: none">• Crafting disengagement letters to protect you against lawsuits• Actual claim statistics for all types of engagements to see exposure• Six simple steps to protect yourself BEFORE accepting a client• Three types of high risk clients
BONUS	Subscribe to Gary's electronic newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	25FMS
FOR	Auditors, clients, CFEs, controllers, CFOs, senior management, board members
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	February 1, 2011
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



NEW

TITLE	Gary Zeune's Guide to 15 NEW Fraud Cases for 2011 Engagements
SUBTITLE	Protect yourself/your firm/your company from current frauds
AUDIENCE	New estimate 50% practitioners/50% industry
OBJECTIVE	Analyze 15 current frauds and why they went undetected.
LEARN	<p>Learn the latest frauds committed by and committed in many industries including: Healthcare, financial institutions, non-profits, government entities, manufacturing, and service. Here are a few of the frauds Gary will update you on.....</p> <ol style="list-style-type: none">1. Fraudulent audit opinions2. Money manager defrauds charities and schools out of \$50 million3. CEO gets 50 years for financial reporting fraud (it's not Madoff)4. Red-collar fraud (business people with guns)5. Retirement fund defrauds FBI agents6. GAO says national non-profit is 'ripe for fraud'7. Revenue was \$38 million....CFO steals \$31 million8. Red flags of technology fraud9. Why 1 in 5 schools cooked the books in one state10. New whistleblower protections put entities at risk11. God and \$190 million fraud12. How newspapers earn illegal revenue13. The company that fired its \$100 million CEO over \$20,00014. The fraud triangle expands to the fraud diamond15. Newest COSO Small Business Fraud Survey and current trends in fraud
BONUS	Subscribe to Gary's FREE electronic newsletter
HOURS	8 (can be customized from 1 to 8 hours for in-house and conferences)
LEVEL	Intermediate
ACRONYM	F2011
FOR	Auditors, clients, CFEs, controllers, CFOs, senior management, board members
AREA	A&A NEW
PREREQ	None
INSTRUCTOR	Gary Zeune, CPA
AVAILABLE	March 1, 2011
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

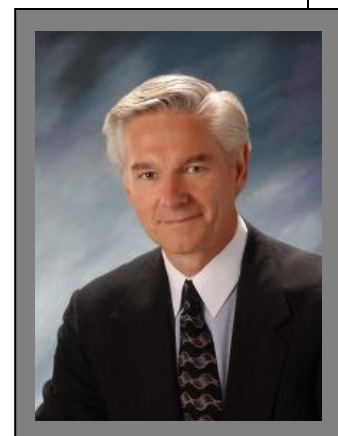


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Updated

Yellow Book

TITLE	Gary Zeune's Guide to Fraud and Abuse in Government and Non-profits
SUBTITLE	Auditors are at greater risk if they miss fraud and abuse in government and non-profits than corporations
AUDIENCE	75% practitioners and 25% non-practitioners
OBJECTIVE	Using current actual cases, find out why government and non-profits have a higher risk of fraud and abuse, how to detect and prevent it, and protect yourself.
LEARN	<p>Fraud and abuse in and on non-profits:</p> <ul style="list-style-type: none">▪ Types of NPOs at risk of fraud and abuse▪ Types of and who commits fraud and abuse against NPOs▪ Comprehensive model for controlling fraud and abuse in NPOs▪ Purchasing and disbursement schemes▪ Preventing fraud and abuse through sound HR and administrative policies▪ Management and board responsibilities and liabilities <p>Fraud and abuse in and on government entities:</p> <ul style="list-style-type: none">▪ The special nature of government fraud and abuse▪ Corruption and funding of public bodies▪ Computer systems. . . . the loose cannon of government fraud and abuse▪ Key revenue and expenditure manipulations, risks, detection and controls▪ Risks and controls over benefits, claims, grants and rebates▪ Fraud and abuse committed ON the government entity
SPECIAL	Video tape of government and non-profit executives and employees committing fraud and abuse
BONUS	Subscribe to Gary's electronic newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Intermediate
ACRONYM	FAGNP
FOR	Public practitioners, financial managers, Controllers, CFOs, executive directors
AREA	A&A and 8 hrs Yellow Book Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



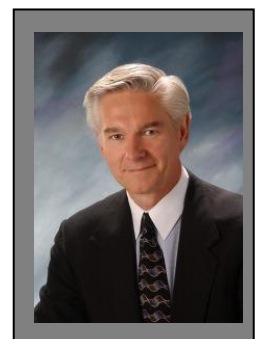
Questions??? Contact Gary at 614-761-8911 or qzfraud@gmail.com.

All speakers are available for conferences and in-house presentations.

Updated

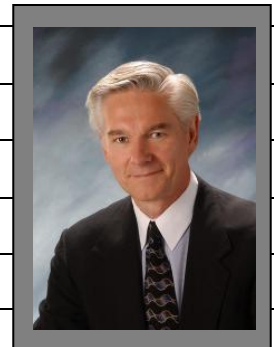
TITLE	Gary Zeune's Guide to Detecting and Preventing Internal Fraud, Theft and Abuse
SUBTITLE	Don't work hard just to have employees run off with your money
AUDIENCE	75% industry
OBJECTIVE	Fraud, abuse and theft are the primary cause of 50% of all business failures. Using real live cases learn the techniques employees and managers use to defraud and cheat your company.
LEARN	Private companies lose an average of \$200,000 per theft, translating to 6% of revenue or \$9 per day per employee. Topics Gary will cover..... <ul style="list-style-type: none">▪ Just because you made a sale doesn't mean the cash went in the drawer▪ Do you know who your highest paid employees are (hint: this is a fraud course)▪ How employees steal money from your checking account (and a simple way to protect it)▪ How employees collude with vendors and customers to steal you blind▪ See how easy it is to steal inventory and other goods▪ Find out why corruption is soooooo hard to detect, and how to do it▪ Kickback and bid-rigging schemes aren't on the books, so what can you do▪ Don't let employee bribery and conflicts of interest harm your bottom line▪ How employees manipulate non-financial measurements to steal from you
SPECIAL	Watch video of ex-cons explain their frauds, thefts and abuses
BONUS	Subscribe to Gary's electronic newsletter on Fraud
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	IFTA
FOR	Controllers, CFOs, CEOs, business owners, department managers, loss prevention specialists, HR professionals, investigators
AREA	A&A Update
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

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UPDATE

TITLE	Gary Zeune's Guide to Controller to CFO: 11 Skills to Make the Trip
SUBTITLE	Controllers learn the skills needed to become a world-class small business CFO
AUDIENCE	Members in Industry
OBJECTIVE	Transform yourself into to a top-notch CFO
LEARN	Here's what you'll learn in Gary's Controller to CFO class: <ol style="list-style-type: none">1. Why isn't the controller having the desired impact2. How do you decide if you want to work for someone3. How to get your staff to understand their impact on the bottom line4. Situational leadership: how to use different 'styles' to accomplish what needs to get done5. How to get employees to take bold risk and solve their own problems6. How to 'brand' yourself to maximize your value7. How failure to identify disruptive technologies can bankrupt your entity8. How to cultivate finance talent from bottom to top9. How to get that open CFO job10. Learn to get customers, employees, vendors and management to trust you11. How to use business intelligence to build the bottom line
SPECIAL	Video of how Southwest Airlines went from startup to industry leader in just 30 short years
BONUS	Subscribe to Gary's electronic newsletter on Fraud
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	CFO
FOR	Practitioners, controllers, CFOs, CEOs, business owners
AREA	MGT Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune, CPA
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



Find more conference 'only' experts at www.TheProsAndTheCons.com.
Contact Gary at 614-761-8911 or gzfraud@gmail.com.

Updated

TITLE	<h1>Mark Morze's Guide to 15 Things You Need to Know About Fraud for an Uncertain Audit Environment</h1>
SUBTITLE	Morze shows how innocent professionals have been implicated in frauds
AUDIENCE	75% Practitioners
OBJECTIVE	Professionals will know how to avoid even inadvertent entanglement and involvement in fraud
LEARN	<p>Learn inside secrets from someone who committed fraud.....</p> <ol style="list-style-type: none">1. How I committed the ZZZZ BEST Fraud, including 10 Red Flags everyone missed2. Complete review of 10 white-collar frauds and CPAs missed them3. Truth is NOT the same thing as Accuracy in financial statements4. Simple procedures to maximize finding fraud5. How an "ethical road map" will minimize fraud6. How management representations enable fraud7. Why auditors believe illegal companies are real8. Frauds committed with "Black Boxes" and magical secrets9. Even if you make a simple mistake, the costs are staggering10. How to prevent fraudsters from making you look guilty or incompetent11. A complete analysis of theft, Ponzi, inside info, false business reporting, and collusion12. Implications of how the "color of ink" exposed a major fraud13. How a private company used "off balance sheet" entities in a sophisticated crime14. How private companies use SOX techniques to combat fraud15. 32 Red Flags that should have exposed Madoff16. How government regulations are perverted to facilitate fraud, not find it
ETHICS	1 Hour
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	MM15
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales People, Controllers, Business Owners, Investors
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Mark Morze
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



Watch Mark speak. Go to TheProsAndTheCons.com and Click

Videos

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Yellow Book

TITLE	Mark Morze's Guide to 14 Fraudulent Reporting Techniques	
SUBTITLE	Mark Morze, CFO of ZZZZ Best Carpet Cleaning, will show you the 14 techniques he used to fool his auditors, and would talk you into violating the new Risk Assessment Standards	
AUDIENCE	85% Practitioners	
OBJECTIVE	Learn how Morze structured explanations, phone calls, bank and receivable confirmations, inventory counts and documents to commit financial reporting fraud.	
LEARN	Morze will show you some of the 10,000 phony documents he created for audit support, the \$7.2 million 'sting' construction job, and non-existent carpet to circumvent the requirements of these Auditing Standards.....	
	SAS #	SAS Title
	1	Training and Proficiency, Independence, Due Professional Care, Inventories, Adherence to GAAP, Subsequent Events
	22	Planning and Supervision
	31	Evidential Matter
	37	Filings Under Federal Securities Statutes
	39	Audit Sampling
	45	Substantive Tests Prior to Balance Sheet Date
	45	Related Parties
	47	Audit Risk and Materiality
	54	Illegal Acts by Clients
	56	Analytical Procedures
	57	Auditing Accounting Estimates
	67	The Confirmation Process
	84	Communications Between Predecessor and Successor Auditors
	99	Consideration of Fraud in a Financial Statement Audit
ETHICS	1 Hour	
SPECIAL	Get 50+ common-sense questions that would have uncovered the fraud. But no one asked.	
HOURS	8 (can be customized from 1 to 8 hours)	
LEVEL	Advanced	
ACRONYM	MM14FRT	
FOR	Auditors, firm counsel, defense and plaintiff attorneys and regulators	
AREA	A&A and Yellow Book Update	
PREREQ	10 Year Auditor	
INSTRUCTOR	Mark Morze	
AVAILABLE	Now	
CUSTOM	Mix and match topics to customize presentations for in-house and conferences	



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Videos



TITLE	Mark Morze's Guide to Fraud Detection and Prevention
SUBTITLE	Master white-collar fraudster and former CFO of the ZZZZ Best Carpet Cleaning Company, Mark Morze shows you how to detect, deter, understand, and protect against fraud.
AUDIENCE	75% Public, 25% Private
OBJECTIVE	Professionals will know how to avoid even inadvertent involvement in fraud
LEARN	<ol style="list-style-type: none"> 1. Analyze real cases to learn the fraud disguises 2. How a major fraud was detected because of the "color of ink" 3. The legal ramifications, both criminal and civil, of frauds, including those who are inadvertently connected with the fraud 4. The staggering civil costs to those were convicted of nothing 5. How white collar crime has evolved through the past two decades 6. How a single "sales person", auditor, or lawyer can destroy a company 7. How Sarbanes-Oxley is driving change in non-public companies 8. How "off balance sheet" entities have been misused in sophisticated crimes 9. How Truth is NOT is different than Accuracy and how to implement the difference 10. How to make a "road map" for an ethical corporation 11. "Tools" to spot areas of potential fraud 12. How to not look guilty or incompetent because of a lack of deniability
ETHICS	1 Hour
SPECIAL	A 14-page article analyzing and predicting the involvement and fines Citi-Group and Morgan Stanley recently paid—written over 3 years ago!
BONUS	Spillovers: Some implications of M. Levin's "Men in Black" and A. Napolitano's "Constitutional Chaos" books, and of TV's CSI shows and their impact on juries
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	MMFDP
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales People, Controllers, Business Owners, Investors
AREA	A&A Update
PREREQ	None
INSTRUCTOR	Mark L. Morze, who has been rated as the most interesting, entertaining, and informative speaker ever at dozens of venues, including state CPA Societies.
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

UPDATED for Current Issues Affecting CPAs

TITLE	Ben Wright's Guide to Practical Business Law for 2011 Engagements
SUBTITLE	The latest changes that technology, modern risks and new laws are forcing on CPAs
AUDIENCE	Partners, firm counsels, general counsels, business owners, CFOs
OBJECTIVE	A CPA routinely encounters legal questions applicable to either the client or the firm. This course is chock full of tips, best practices and recent developments from a seasoned lawyer.
LEARN	<p>As the business world changes, so do the law and the best measures for staying out of trouble. Do you know the latest traps in business law? Do you know how to use technology to gain advantage and avoid liability?</p> <ul style="list-style-type: none"> ▪ Updated to cover the collection of business debts in difficult economic times ▪ Implement new Federal Trade Commission 'Red Flag' rules to prevent customer identity theft ▪ Practical case studies showing how different enterprises manage their electronic records ▪ Get the terms you want in negotiations and business relationships ▪ Avoid contract pitfalls ▪ Exploit technology as a tool of negotiation ▪ How to turn records into your allies ▪ Accountants can be held liable for many missteps beyond just malpractice . . . do you know how to protect yourself and your firm? ▪ Understand how computer forensics is changing even the best legal practices ▪ Lessons from recent business scandals ▪ Learn how savvy accountants know when crooks are abusing corporate computer networks ▪ What new expectations does society have for law-abiding executives, enterprises and professional firms ▪ How to acquire software or technology consulting
SPECIAL	Materials contain references and URLs to outside materials for further reading
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	PBL
FOR	Public accountants, Controllers, CFOs, CEOs, business executives, security officers
AREA	Specialized Knowledge Update
PREREQ	None
INSTRUCTOR	Benjamin Wright, Esq.
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



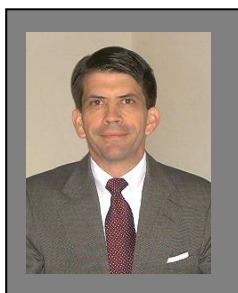
A CPA routinely encounters legal questions applicable to either the client or the firm. This course is chock full of tips, best practices and recent developments from a seasoned lawyer.

Watch Ben speak. Go to TheProsAndTheCons.com and Click

Videos

Includes Social Networking Requirements

TITLE	Ben Wright's Guide to Email, Record Retention, Destruction & Security for 2011 Engagements
SUBTITLE	Updated for the most recent legal requirements in this rapidly changing area
AUDIENCE	75% Practitioners
OBJECTIVE	Protect yourself under the rapidly changing laws of litigation, technology, privacy, electronic commerce and computer security.
LEARN	<p>Attorney Wright will cover.....</p> <ol style="list-style-type: none"> 1. Criminal prosecution of Arthur Andersen for destroying records 2. Legal theory of record retention policies 3. Coping with the unique legal properties of e-mail 4. The proliferation of e-mail and other electronic records 5. The magic of computer forensic experts 6. How to reform your record retention policies to protect yourself 7. Unraveling the confusion around electronic signatures 8. How computer forensic experts uncover damaging information 9. New Federal Rules on discovery of e-mail and other e-records in litigation. 10. Record retention when employees use social networks (like Facebook and Twitter) for official business 11. The new laws requiring companies to notify customers of identity theft and consumer privacy 12. Your liability for insecurity of e-records and information systems
SPECIAL	Materials contain references and URLs to outside materials for further reading
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	DRD
FOR	Public accountants, Controllers, CFOs, CEOs, business owners, security officers
AREA	Specialized Knowledge Update
PREREQ	None
INSTRUCTOR	Ben Wright, Esq.
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



In a survey by CAMICO Insurance, 90% of jurors said accountants should know the laws that relate to financial matters.

Watch Ben speak. Go to TheProsAndTheCons.com and Click

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