



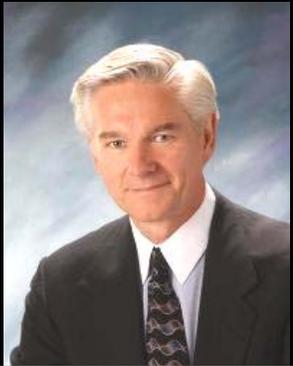
GARY ZEUNE & ASSOCIATES

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

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 www.TheProsAndTheCons.com

2010 Professional Education Courses

Mix and match topics for a custom presentation from 1 to 8 hours for conferences or in-house classes.

 Gary Zeune	NEW	AA	YB	Auditing: Implementing the NEWLY Revised Risk Assessment Standards
	NEW	AA	YB	Auditing: What's New for 2010 Engagements
	NEW	AA	YB	Accountants Guide to Fraud in Compilations/Reviews/Audits
	NEW	AA		Fraud: 15 NEW Hot Topics
	NEW	MGT		Controllers Profit Building Toolkit
	UPDATED	AA		Accountants Guide to Detecting and Preventing Internal Fraud, Theft and Abuse
	UPDATED	AA	YB	Accountants Guide to Fraud and Abuse in Government and Non-profits
	UPDATED	MGT		Controller to CFO: 11 Skills to Make the Trip

NEW	AA	YB	Ex-con Shares 15 Things You Need to Know About Fraud for an Uncertain Audit Environment
UPDATED	AA	YB	Auditing: Ex-con Mark Morze Teaches Fraud Detection and Prevention
UPDATED	AA	YB	Ex-con Shares 14 Fraudulent Reporting Techniques



Mark Morze

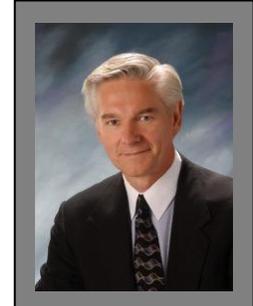
 Ben Wright, Esq.	UPDATED	BLaw	Accountants Guide to Practical Business Law for 2010+2011 (How to get the terms you need in a difficult economic climate)
	UPDATED	BLaw	Accountants Guide to Email, Record Retention, Destruction & Security for 2010+2011

Mix and match topics to customize presentations for in-house and conferences.

NEW

Qualifies for
Yellow Book

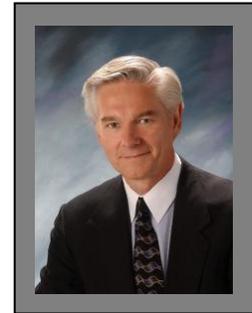
TITLE	Auditing: Implementing the NEWLY REVISED Risk Assessment Standards
SUBTITLE	Do You Know the Revised Risk Standards 'Do's and Don'ts'
AUDIENCE	Every CPA/auditor/controller/CFO because every entity faces new risks every year
OBJECTIVE	Learn the risks inside the standards and external to financial statements
LEARN	<p>Learn the risks inside the standards.... How the revised Risk Standards differ from the existing Risk Standards How to apply the revised Risk Standards in a turbulent audit environment Learn the required changes to current audit requirements and practices How you can be liable even if you comply One simple audit procedure to protect yourself Two major changes to traditional audits Why you can't rely on management Materiality isn't just the size of the number</p> <p>Learn the external risks to the financial statements..... How immaterial amounts create material risk How software puts the entity at risk Management behaviors and actions that create risk Learn how "maintaining the trend" creates risk How compensation systems cause financial reporting risk How dysfunctional decision systems cause risk How operations create financial statement risk Industry and economic risk Disruptive technology risks Credit and loan covenant risks Directed donor agreement risk Legal, regulatory and statutory risks</p>
BONUS	Subscribe to Gary's Risk Update newsletter
HOURS	8 hours (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	Risk2010
FOR	Auditors, clients, CFEs, controllers, CFOs
AREA	A&A
PREREQ	None
INSTRUCTOR	Gary D. Zeune
AVAILABLE	March 1, 2010
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



NEW

Qualifies for
Yellow Book

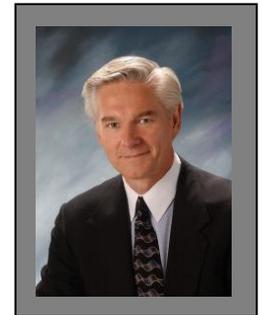
TITLE	Auditing: What's New for 2010 Engagements
SUBTITLE	Comply with New Auditing Standards and Best Practice Procedures
AUDIENCE	90% practitioners
OBJECTIVE	Get current with constantly changing auditing standards and be efficient at the same time
LEARN	<p>Fine tune your audits to comply with the most recent requirements and best practices to protect yourself, do better audits, retain your clients, and boost engagement profitability.....</p> <p>New and Pending Auditing Standards New Quality Control requirement Auditing Standards Interpretations Technical Practice Aids Practice Alerts Best audit practices New practical studies and surveys you can use the next day Highlights of Auditing Standards Board meetings How SEC developments affect GAAS</p>
SPECIAL	Video of a partner explaining why he violated auditing and independence standards
BONUS	Subscribe to Gary's FREE electronic newsletter on Fraud
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	Audit2010
FOR	Auditors, clients, CFEs, controllers, CFOs
AREA	A&A Update
PREREQ	10 years CPA
INSTRUCTOR	Gary D. Zeune
AVAILABLE	March 1, 2010
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



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

NEW

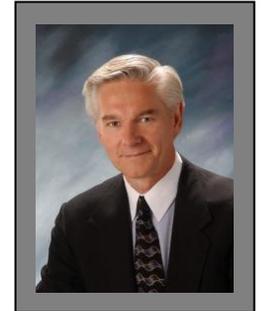
TITLE	Accountants Guide to Fraud in Compilations/Reviews/Audits
SUBTITLE	No matter your service, undetected fraud is ALWAYS a lawsuit waiting to happen
AUDIENCE	New :: estimate: 75% practitioners and 25% industry
OBJECTIVE	Recognize why, when and how financial statements are fraudulent, putting you at risk.
LEARN	<p>There are more malpractice claims in comps and reviews, than audits. To protect you, Gary will use actual cases to cover.....</p> <ol style="list-style-type: none">1. Why Madoff's 'auditor' wasn't peer reviewed2. CPAs and firms, charged with, indicted for, convicted of fraud the last 2 years3. Which report has the highest probability of malpractice4. Have you made certain this one thing is OK before doing ANY work5. Deceptive revenue techniques6. Operational techniques to manipulate financial statements7. Manipulating estimates8. How confirmations are used to cook the books9. Related party misstatements10. Expenditure manipulations11. Manipulating GAAP12. How high-risk engagements to lead to fraud13. Cash receipts fraud14. Conflicts of interest15. Why traditional controls fail to deter and detect fraud
BONUS	Subscribe to Gary's fraud newsletter
HOURS	8 (can be customized from 1 to 8 hours)
LEVEL	Advanced
ACRONYM	AGF
FOR	Auditors, clients, CFEs, controllers, CFOs, senior management, board members
AREA	A&A
PREREQ	None
INSTRUCTOR	Gary D. Zeune
AVAILABLE	March 1, 2010
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



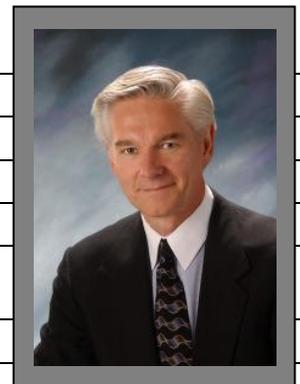
Questions??? Contact Gary at 614-761-8911 or gzfraud@bigfoot.com.

NEW

TITLE	Fraud: 15 NEW Hot Topics
SUBTITLE	Protect yourself/your firm/your company from new fraud techniques
AUDIENCE	New estimate 50% practitioners/50% industry
OBJECTIVE	Find out how to prevent and detect new fraud techniques
LEARN	<p>Learn the latest frauds committed by and committed on many industries including: Healthcare, financial institutions, non-profits, government entities, manufacturing, service. Here are a few of the frauds Gary will update you on.....</p> <ol style="list-style-type: none">1. Why CPAs who didn't audit Madoff's are the biggest victims2. New mortgage frauds3. Fraudulent computers for governors4. Dipping for Dollars :: How employers use employee status to cook the books5. 4 new frauds in a rapidly changing economy6. How to manage the business risk of fraud7. How "India's Enron" put clients at risk8. BIG stimulus dollars....BIG fraud9. Does IFRS create CPA fraud liability10. How to spot the 'red flags' of new Ponzi schemes11. How sub-material fraud puts you risk12. Learn the fraudulent food restaurants serve to 90% of customers who order it13. Company records illegal revenue bribing judges to jail innocent children14. How fraudsters use gift cards for money laundering15. Fraudsters show up when there's a disaster
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	F2010
AREA	A&A
PREREQ	None
INSTRUCTOR	Gary Zeune
AVAILABLE	March 1, 2010
CUSTOM	Mix and match topics to customize presentations for in-house and conferences



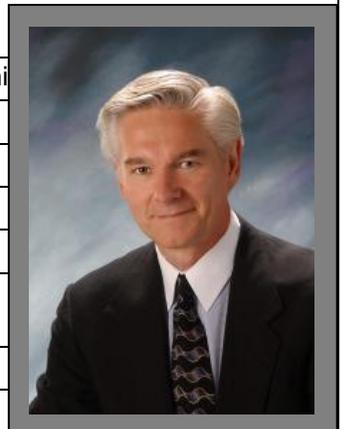
TITLE	<h1>Controllers Profit Building Toolkit</h1>	
SUBTITLE	13 techniques small business controllers use to generate revenue and cut costs	
AUDIENCE	75% industry and 25% practitioners	
OBJECTIVE	Successful controllers don't just measure profits but drive the bottom line.	
LEARN	<p>Learn how successful small business controllers don't just measure the beans, they get more beans</p> <ol style="list-style-type: none"> 1. How to make customers loyal and buy year after year without competing on price 2. How companies make more by eliminating credit and collections <ol style="list-style-type: none"> 1. How to get customers to buy using an extraordinary guarantees 3. How a company lost millions apologizing to customers, 23 cents at a time 4. An employee filled out one form incorrectly, and cost the company \$40 million 5. How one company succeeds by paying HIGHER wages 6. Three techniques to get customers to say "Yes" and buy from you instead of a competitor 7. What you can learn about inventory management and cost control from libraries 8. 20 business decisions that changed history 9. Innovative compensation to maximize profitability 10. How companies are improving health care AND reducing cost 11. How mass customization generates higher margins 12. To make more money, put customers in charge 13. 4 'Quick Tips' to maximize profits and make life-time customers 	
BONUS	Subscribe to Gary's strategy newsletter	
HOURS	8 (can be customized from 1 to 8 hours)	
LEVEL	Update	
ACRONYM	CPBT	
FOR	Senior management including controllers, CFOs, CEOs, HR professionals, treasurers, and consultants to senior management	
AREA	MGT	
PREREQ	None	
INSTRUCTOR	Gary D. Zeune	
AVAILABLE	March 1, 2009	
CUSTOM	Mix and match topics to customize presentations for in-house and conferences	



Updated

**Qualifies for
Yellow Book**

TITLE	Accountants 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 commi
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 Yellow Book Update
PREREQ	None
INSTRUCTOR	Gary D. Zeune
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

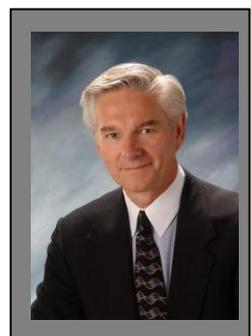


All speakers are available for conference and in-house presentations.

Updated

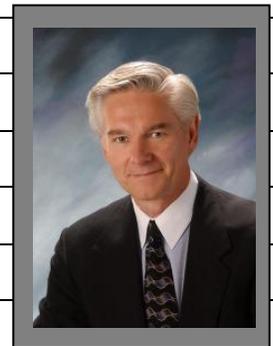
TITLE	Accountants Guide to Detecting and Preventing Internal Fraud, Theft and Abuse
SUBTITLE	Don't work hard just to have employees run off with your money
AUDIENCE	75% industry
OBJECTIVE	Fraud, abuse and theft are the primary cause of 50% of all business failures. Using real live cases learn the techniques 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
AVAILABLE	Now
CUSTOM	Mix and match topics to customize presentations for in-house and conferences

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



UPDATE

TITLE	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	<p>Here's what you'll learn in Gary's Controller to CFO class:</p> <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 to manage employee conflict, anger and emotions8. 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 <p>Sample case studies: 100-key adding machines vs. 10-key K-Mart vs. Wal-Mart DVD vs. VHS Cell phones vs. land lines</p>
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
PREREQ	None
INSTRUCTOR	Gary D. Zeune
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@bigfoot.com.

NEW

TITLE	Ex-Con Shares 15 Things You Need to Know About Fraud in a Turbulent Environment
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	All
ACRONYM	EC15
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales People, Controllers, Business Owners, Investors
AREA	A&A
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



Watch Mark speak. Go to TheProsAndTheCons.com and Click

Videos

Watch Mark speak. Go to
TheProsAndTheCons.com
and Click



Qualifies for
Yellow Book

TITLE	Auditing: Ex-con Shares 14 Fraudulent Financial 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	All	
ACRONYM	Manip	
FOR	Auditors, firm counsel, defense and plaintiff attorneys and regulators	
AREA	A&A and Yellowbook	
PREREQ	10 Year Auditor	
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



TITLE	Ex-Con Mark Morze Teaches 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	All
ACRONYM	EC2
FOR	Public and non-Public CPAs, Lawyers, Executives, Management, Bankers, Sales People, Controllers, Business Owners, Investors
AREA	A&A
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

TITLE	Accountants Guide to Practical Business Law for 2010+2011
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
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

UPDATED for Current Issues Affecting CPAs

TITLE	Accountants Guide to Email, Record Retention, Destruction & Security for 2010+2011
SUBTITLE	Updated with the most recent changes in this rapidly developing field
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 creation/delivery/retention rules for using electronic commerce with consumers 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
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

Videos