



5th Annual FRAUDBUSTERS

SAVE THE DATE!

The OSBM Office of Internal Audit in conjunction with the Office of the State Controller are hosting a one day training opportunity for state government internal auditors.

More information on the agenda and registration will be available soon.

August 5, 2020

The conference will be held remotely via webinar.

8 CPE Hours

The OSBM Office of Internal Audit has teamed with the Office of the State Controller to host the Fifth Annual Fraud Busters Virtual Conference, a one-day training opportunity for internal auditors on August 5, 2020 from 8:15 am - 4:45 pm. The cost to attend the conference is \$15.00. A total of eight (8) CPE hours will be earned. This training opportunity is open to the public. Please note there is limited capacity.

Program Level: Basic

Prerequisites: None

Advance Preparation: None

Delivery Method: Group-Live Virtual

Field of Study: Professional Auditing (8),

Recommended CPE Credits: 8 credits

Cost: \$15

Refund/Cancellation Policy:

If you are registered for the training and are unable to attend, refunds will be made in accordance to the following schedule. Substitutions will be accepted.

100% refund up to July 25th

50% refund after July 25th

0% refund after July 29th

If you have questions, feel free to contact:

internalauditinfo@osbm.nc.gov

We look forward to seeing you.



AGENDA

5th Annual Fraud Buster Conference

August 5, 2020

8:15 – 8:20 Call to Order – Michael Euliss, Office of the State Controller,
Communications/Government Relations/Training Director

8:20 – 8:30 Opening Remarks – Dr. Linda Combs, State Controller

AM Session

8:30 – 9:30 Fraud Risk Update: Post COVID-19 –Deron Rossi

9:30 – 10:30 Healthcare Fraud –Holly Atkins

10:30 – 10:40 Break

10:40 – 11:40 Update from the Office of the State Auditor – Kevin Thomas

11:40 – 12:30 Lunch

PM Session

12:30 – 1:30 Session #1 – Don Rabon

1:30 – 1:35 Break

1:35 – 2:35 Session #2 – Don Rabon

2:35 – 2:40 Break

2:40 – 3:40 Session #3 – Don Rabon

3:40 – 3:45 Break

3:45 – 4:45 Session #4 – Don Rabon

Holly has more than 20 years of experience in proposal development, auditing State Medicaid agencies, healthcare providers, and non-profits, and assisting program integrity departments in numerous states regarding policy implementation, compliance, finance and operations audits. Her success record includes being part of a team that identified \$4 million in fraud in the largest school system in NC and assisting a large healthcare entity on the US east coast recover \$7 million due to fraudulent changes in vendor files.

Holly is a Certified Fraud Examiner (CFE), Certified in Governmental Auditing (CGAP) through the IIA , Certified in Healthcare Compliance (CHC) through the Compliance Certification Board and an Accredited Healthcare Fraud Investigator (AHFI) through the National Health Care Anti-Fraud Association. Holly is also part of the inaugural class for the Certified Healthcare Internal Audit Professional (CHIAP) designation through the AHIA. She serves on The Raleigh-Durham Chapter of the IIA Board of Directors as a prior President and a Board Member for Dreamcoat Ministries in Knightdale, NC where she resides with her husband and 2 sons.

HEALTHCARE FRAUD

Holly Atkins, M.Ent., CFE, CGAP, CHC, AHFI, CHIAP

1

QUICK STATS FOR HEALTHCARE FRAUD

- ▶ Healthcare Fraud Costs the Nation \$68 Billion Annually
 - ▶ Includes Private Insurance and Medicare/Medicaid
- ▶ In 2017 OIG HHS Identified \$1.3 Billion in False Billings in Medicaid/Medicare Alone
 - ▶ Involved 400 Defendants in 41 Different Areas
 - ▶ For Every Dollar Spent Fighting Fraud, \$5 is Recovered
- ▶ \$12.5 Billion in Dental Fraud Annually

2

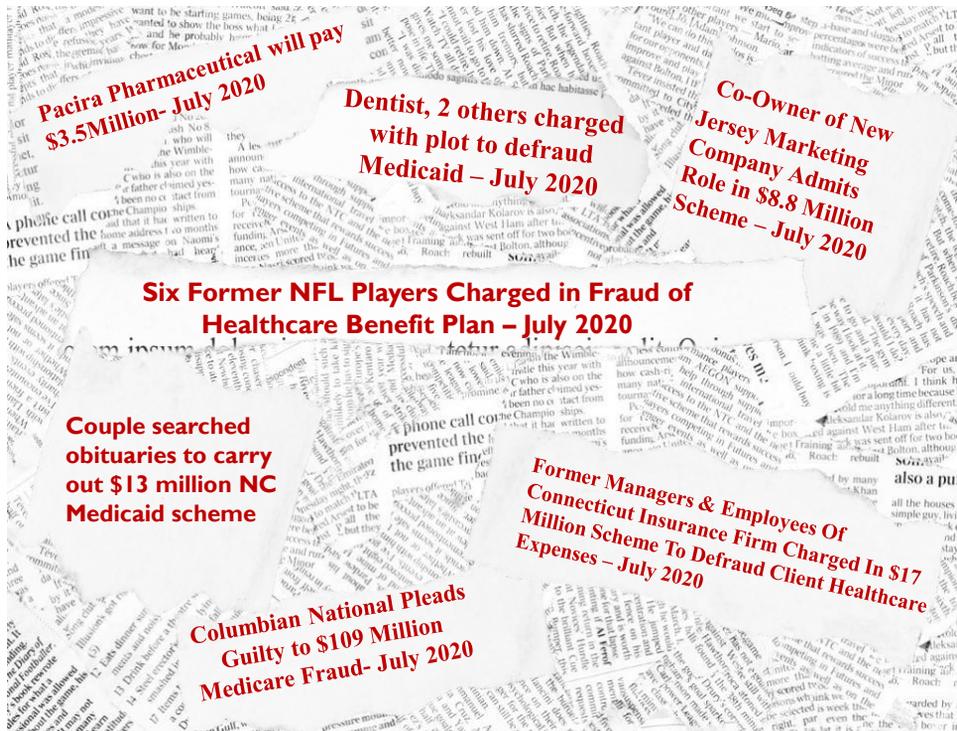
POLL QUESTION 1



3

**POLL ANSWER:
D. ALL OF THE ABOVE**

4



5

Pacira Pharmaceuticals Inc.

- ▶ Occurred 12/1/2012–4/30/2015
- ▶ Paid Kickbacks to Doctors to Prescribe Exparel (Their Drug)
- ▶ Kickbacks Were in Form of Non-Existent Research Grants
- ▶ Offered to Physicians and Their Hospitals
- ▶ Ordered to Payback \$3.2 Million



6

Couple searched obituaries to carry out \$13 million NC Medicaid scheme

- ▶ Occurred between Feb. 2010 and Feb. 2019
- ▶ Ran Agape Healthcare Systems, Inc., a Medicaid home health provider
- ▶ Kept submitting claims after moving to Maryland and then Nevada
- ▶ Reviewed obituaries to back bill for claims
- ▶ Received over \$10 million from 2017–2019

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Prescription Drug Scheme Marketing Company – 1

- ▶ Occurred between Feb. 2015 and Feb. 2017
- ▶ Recruited people to get medications they didn't need and bill insurance
- ▶ Targeted insurance companies that paid for compound prescriptions
- ▶ Prescriptions filled with partnering tele-pharmacies
- ▶ Patients were paid to fill prescriptions; most were NJ MTA employees
- ▶ Admitted to \$8.8 million in fraud



8

EBS Employees Defraud \$17 Million in Client Funds for Benefits

- ▶ Occurred between 2015 and 2019
- ▶ EBS offers insurance related healthcare benefits
- ▶ Offered self-pay for insurance claims to clients that self-fund their plans
- ▶ Claims in the check registry were paid every 2 weeks
- ▶ Most claims were non-existent and paid themselves



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Maryland Dentist, 2 others charged with plot to defraud Medicaid

- ▶ Occurred between January 2013 and May 2018
- ▶ Fraudulently obtained over \$8 million in Medicaid funds
- ▶ Paid kickbacks for new patients
- ▶ Submitted claims for services not provided
- ▶ Medicaid payments suspended to dentist personally in 2015 so claims were submitted under a company he was CEO

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GOOD DENTAL HYGIENE IS IMPORTANT FOR THE WHOLE FAMILY... BUT FLOSSING YOUR CAT WAS PROBABLY A BAD IDEA.



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Six Former NFL Players Charged in Fraud of Healthcare Benefit Plan



- ▶ Occurred between June 2017 and December 2018
- ▶ Healthcare reimbursement accounts allowed up to \$350,000 per player for medical expenses not covered tax free
- ▶ Submitted false claims totaling \$3.9 million
- ▶ Charged with identity theft for filing claims under other players
- ▶ Some individual claims were \$50,000 for equipment never purchased.

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Columbian National Pleads Guilty to Medicare Fraud

- ▶ Occurred between January 2013 and May 2018
- ▶ Fraudulent claims for durable medical equipment (DME) totaling \$109 million
- ▶ Employees established shell companies to submit fraudulent claims in 12 states
- ▶ Included claims for deceased patients and repeat claims for same patients

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POLL QUESTION 2



13

**POLL ANSWER:
D. ALL OF THE ABOVE**

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Most Common Healthcare Fraud Areas

- ✓ Telemedicine
- ✓ Dental
- ✓ Durable Medical Equipment
- ✓ Patient Medicaid Eligibility
- ✓ Prescription Drugs
- ✓ Testing and Diagnostics (Especially now with Covid-19)

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Most Common Healthcare Fraud Schemes

- X Services Not Rendered
- X Up-coding
- X Medically Unnecessary Procedures – Diagnostic and Testing Very Common
- X Non-covered Procedures Coded as Necessary (Cosmetic Surgery is One)
- X Unbundling
- X Kickbacks for Patient Referrals

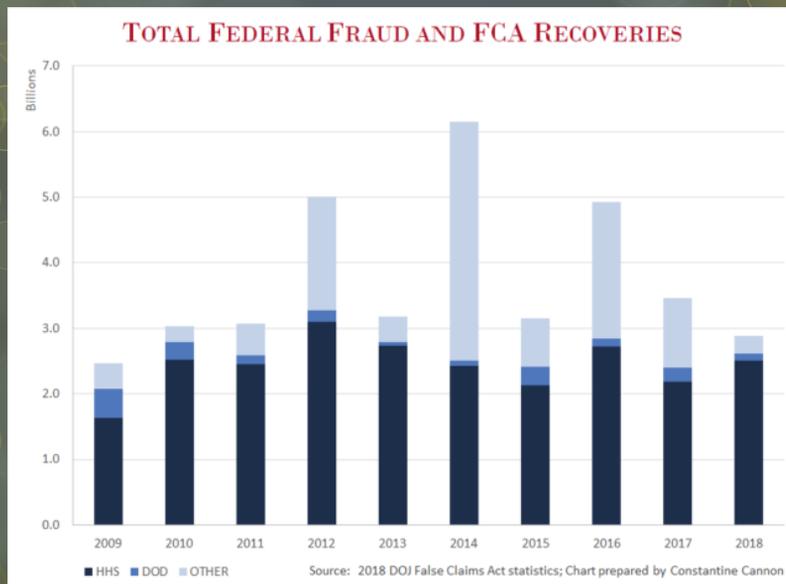
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MOST COMMON DENTAL FRAUD

- Inflated Billing
 - Adding services not required
 - Billing services higher than performed (Also called Upcoding)
- Phantom Patients
- Worthless Treatments
 - Unnecessary root canals or extractions

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By the Numbers



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North Carolina Healthcare

- Over the last 10 years, more than \$850 million recovered
- More than 450 convictions in fraud
- Medicaid covers more than 2.1 people (More than 20% of population)
- Largest private health insurance for NC (BCBSNC) has 3.81 million members as of 12/31/2019
- Ability to defraud government is very high

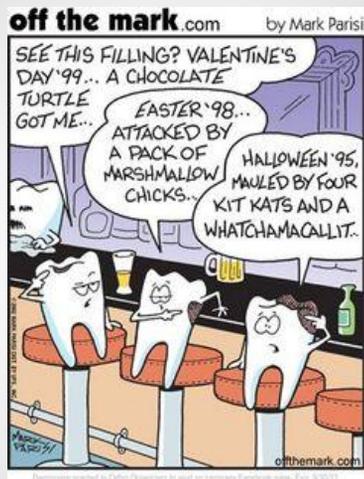
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What Helps Identify Fraud

- Whistleblowers are the number 1 identifiers of fraud
- Neighbors of Medicaid Recipients
- Data Analytics
- Greed leads to mistakes
- Individuals reporting errors on EOB

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POLL QUESTION 3



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POLL ANSWER:
B. EVERYONE

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Works Cited

- ▶ OIG HHS 2017 Take Down Fact Sheet: https://oig.hhs.gov/newsroom/media-materials/2017/2017HealthCareTakedown_FactSheet.pdf
- ▶ NHCAA Challenge of Healthcare Fraud: <https://www.nhcaa.org/resources/health-care-anti-fraud-resources/the-challenge-of-health-care-fraud/>
- ▶ Pacira to Pay \$3.2 Million in Kickback Scheme: <https://www.justice.gov/usao-nj/pr/pharmaceutical-company-agrees-pay-35-million-resolve-allegations-violating-false-claims>
- ▶ Former Co-Owner of Marketing Firm Admits to Compounding Prescription Scheme: <https://www.justice.gov/usao-nj/pr/former-co-owner-new-jersey-marketing-company-admits-role-88-million-compounded>
- ▶ Former Managers and Employees Charged in \$17 Million Scheme: <https://www.justice.gov/usao-sdny/pr/former-managers-and-employees-connecticut-insurance-firm-charged-17-million-scheme>
- ▶ Dentist Two Others Charged with Defrauding Medicaid: <https://www.washingtontimes.com/news/2020/jul/22/dentist-2-others-charged-with-plot-to-fraud-medica/>
- ▶ Six Former NFL Players Charged in Fraud of Healthcare Benefit Plan: <https://www.justice.gov/opa/pr/six-former-nfl-players-charged-superseding-indictment-alleging-nationwide-fraud-health-care>
- ▶ Columbian National Pleads Guilty to \$109 Million Medicare Fraud: <https://www.justice.gov/usao-ma/pr/colombian-national-agrees-plead-guilty-109-million-medicare-fraud-scheme>
- ▶ Coalition Against Insurance Fraud: <https://www.insurancefraud.org/scam-alerts-dental.htm>

Don Rabon, CFE
Association of Certified Fraud Examiners Association 2011 Speaker of the Year.

Retired as Deputy Director Western Campus, North Carolina Justice Academy, North Carolina Department of Justice. Formerly Manager, Investigations Center of the North Carolina Justice Academy, North Carolina Department of Justice. Law enforcement experience in rural and municipal law enforcement agencies. Instructional areas include: Interviewing, Detecting Deception, Rapport Building, Interrogation, Persuasion, Audit Related Interviewing, Investigations and Investigative Discourse Analysis, Investigating Allegations, Interviewing the Psychopath, Interviewing Generation ME!

Over a period of 40 years, interviewing instruction and investigative assistance has been provided to related professionals in 48 states, Puerto Rico, The Virgin Islands, Belgium, France, Germany, Australia, New Zealand, Canada, Trinidad, Barbados, Singapore, Ireland and England. In addition, training has been provided to Military, Federal, State, and Local Criminal Justice Personnel, NATO Counterintelligence Personnel as well as private sector investigative and corporate security personnel.

Participants have included the Legal Division, North Carolina Department of Justice, the United States Secret Service, The North Carolina District Attorneys' Association, The North Carolina District Court Judges' Association (via the Administrative Office of the Courts), the Law Enforcement Communication Center, and the Behavioral Science Unit of the Federal Bureau of Investigation at Quantico, VA, the US Army C.I.D., the US Army Intelligence – Counter-intelligence, The Central Intelligence Agency, The United States Missile Defense Agency, The SEC, USDA, Banking Administrators, Auditors, and Investigators, IBM, The Coca-Cola Company, Probation and Parole, Housing Authority Investigators, Insurance and Banking Fraud Investigators, Defendant Investigators, Assessment and Admissions Personnel, Substance Abuse Counselors, the Dallas Texas Investigative Division, Real Estate related professionals, the California Highway Patrol, the United States Postal Service Office of the Inspector, the Illinois State Police and American Airlines.

Published author of five texts: *Interviewing and Interrogation, 3rd edition, Fraud Related Interviewing, Investigative Discourse Analysis, 2nd edition, Persuasive Interviewing, An Endless Stream of Lies: A Young Man's Voyage into Fraud.*

Editor of the interviewing newsletter, *Hamlet's Mind.*

A.A.S. in Criminal Justice, from Davidson County Community College and a B.S. in Criminal Justice Administration, from East Tennessee State University. Performed graduate studies at Eastern Kentucky University.

Military experience consists of three (3) years with the US Army to include a tour in Vietnam - 1968-1969

AUGUST 5, 2020

FRAUD BUSTERS CONFERENCE

Surviving the first three minutes of your interview

They did ask the typical questions: How I fooled the auditors

Questioning for Quality Information

Interviewing Head to Toe

DON RABON, CFE
SUCCESSFUL INTERVIEWING TECHNIQUES
HENDERSONVILLE, NC 28739

FRAUD RELATED INTERVIEWING

I. SURVIVING THE FIRST THREE MINUTES OF YOUR INTERVIEW

A. Fraud is a human Construct - Interviewing is a Human Construct

B. Phatic communication

C. First impressions

D. Two Snap Judgments

1.

2.

E. The magic *nine*

1.

2.

3.

4.

5.

6.

7.

8.

9

F. In the moment level Self-assessment

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.

Total: _____

G. To improve performance

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

H. As interviewer, we are either:

- 1.
- 2.

I. Summary

II. THEY DID ASK THE TYPICAL QUESTIONS: HOW I FOOLED THE AUDITORS

A. Why do people deceive each other?

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

B. Deception Defined

C. Deception Template

D. Concealment

E. Portal of refuge

- 1.
- 2.

F. Falsification

G. Two errors

- 1.
- 2.

H. Emotion Level Self-Assessment

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

7.

8.

9.

10.

11.

Score _____

I. To improve performance

1.

2.

3.

4.

5.

6.

7.

J. Anxiety

K. Interviewer considerations regarding anxiety

L. Salient deception clues:

1.

2.

3.

4.

5.

6.

7.

8.

9.

M. Summary

III. QUESTIONING FOR QUALITY INFORMATION

- A. The truth of the matter:
- B. Two Aspects of Questioning:
 - 1.
 - 2.
- C. Three Fundamental Types of Interviews:
 - 1.
 - 2.
 - 3.
- D. Closed Questions: Associated with a Direct or Directive Interview:
- E. Open Questions: Associated with a Non-Directive Interview
- F. Connecting Questions
- G. Tag Questions:
 - 1. Standard
 - 2. Inverted
- H. Clarifying Questions
- I. The Interview Question Sequences
 - 1.
 - 2.
- J. The Mechanics of Planning for an Interview
- K. Cognitive Format:
- L. The Interviewer is asking:
- M. Developing an endless stream of questions
 - 1. People
 - 2. Places
 - 3. Things
 - 4. Events in time

- N. 411
- O. Question Generating Machine
- P. Becoming practiced at the art of questioning – PE
- Q. Summary

IV. INTERVIEWING HEAD TO POE

- A. Rapport
- B. Aristotle
 - 1.
 - 2.
 - 3.
- C. Purpose
- D. Level of contention
- E. Rapport defined
- F. Persuader Level Self-Assessment
 - 1.
 - 2.
 - 3.
 - 4.
 - 5.
 - 6.
 - 7.
 - 8.
 - 9.
 - 10.
 - 11.

Score: _____
- G. Three benefits of rapport
 - 1.
 - 2.
 - 3.
- H. Non-verbal mirroring
- I. Verbal mirroring

J. The five sensory channels

- 1.
- 2.
- 3.
- 4.
- 5.

K. The exercise with the mysterious dot



Present

L. Mirror neurons

M. Theory of mind (ToM)

N. Alterity

O. Two (2) very powerful mirror neuron activating options

1.

2.

P. Summary

Deron Rossi – CFS – President – DJR Consulting Bio

After working almost 36 years at IBM in both the Research Triangle Park, NC and Endicott, NY locations, Mr. Rossi founded DJR Consulting in Cary, NC in 2019. In March 2020, Mr. Rossi joined Experis as a Fraud SME.

While at IBM, Mr. Rossi's career encompassed positions in Corporate Accounting, Management, ERP/Accounting System Installations, Internal Audit Investigations and Business Controls. In his final 11 years at IBM, Mr. Rossi was a Fraud and Business Conduct Investigator. He has led or assisted in over 750 cases, including experience in North America and Europe.

In his current roles with Experis and DJR Consulting, Mr. Rossi provides Fraud and Investigation Services. He has also done industry speaking on Fraud, Investigations, Controls, and Interviewing. Mr. Rossi can insert humor into the serious topic of fraud. He has spoken at various Institute of Internal Auditors (IIA) events, universities, credit union conferences, and for the NCACPA.

Mr. Rossi currently serves on the Raleigh Durham IIA Chapter Board of Directors, and prior to joining the Board in 2017, he served on the Programs Committee for the Chapter for several years. In addition, Mr. Rossi is the Vice-Chair of Coastal Federal Credit Union (\$3.6B) in Raleigh, NC, where he has been a board member or Supervisory (Audit) Committee member since 1997. Mr. Rossi has also served on the UNC-Wilmington Accounting Advisory Board since 2006.

Mr. Rossi has a BS in Accounting from Binghamton University. He earned his Certified Fraud Specialist (CFS) certification in December 2007.



Fraud Risk Update- Post COVID-19 – August 5, 2020

2020 Jefferson Wells Finance

1

Deron Rossi Background

- **Joined Experis (now Jefferson Wells) p/t role in March 2020.**
- Founded DJR Consulting in January 2019. Fraud and Investigation Services, including Industry Speaking on Fraud, Investigations, Controls and Interviewing.
- Retired from IBM June 2018, 35+ years experience in Corporate Accounting, Management, ERP/Accounting Systems Installations, Internal Audit and Business Controls.
- **Final 11 years as Fraud and Business Conduct Investigator. Experienced in well over 750 cases, including cases in North America and Europe**
- Vice-Chair - Coastal Credit Union Board of Directors (\$3.8B)
- Previously served on the Supervisory Committee of two large credit unions in two states
- IIA Raleigh-Durham Chapter Board of Directors
- UNCW Accounting Advisory Board

2

Polling Question #1



Our Time Today





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Fraud Triangle

Dr. Cressey's Fraud Triangle



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Dr. Cressey's Fraud Triangle

Three core concepts when taken together, create a situation ripe for fraud.

1. **Pressure** – Think motive - financial, personal vices or other pressures
2. **Rationalization** – Important component of most frauds; people need to reconcile their behavior (ex. I am underpaid, I deserve this.)
3. **Opportunity** – Open door for solving a non-shareable problem in secret by violating a trust relationship; accomplished by generally weak or no controls

Each element must co-exist with the other.



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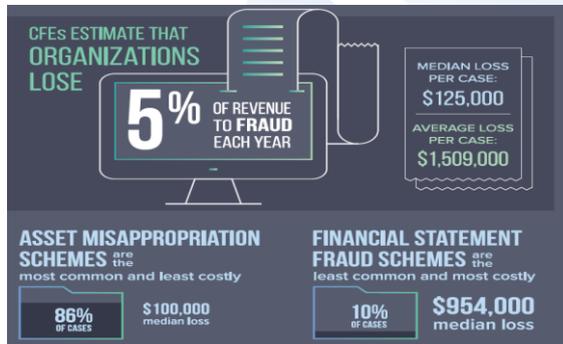
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2020 ACFE Report to the Nations

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2020 Fraud Statistics

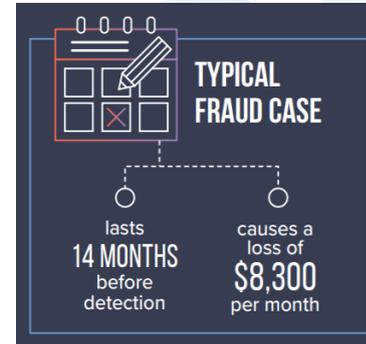


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2020 Fraud Statistics



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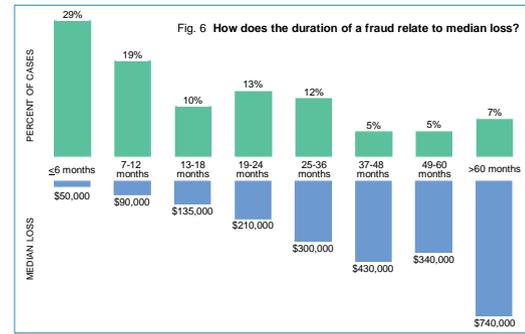
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FIG. 15 What levels of government are victimized by occupational fraud?



2020 Fraud Statistics



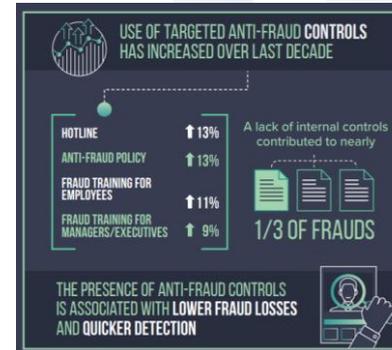
2020 Fraud Statistics



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2020 Fraud Statistics



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Behavioral Red Flags of Fraud

Behavioral Red Flags of Fraud

Recognizing the behavioral clues displayed by fraudsters can help organizations more effectively detect fraud and minimize their losses.

85% OF ALL FRAUDSTERS displayed at least one **BEHAVIORAL RED FLAG** while committing their crimes.

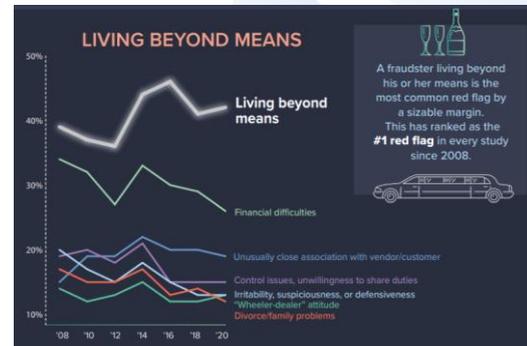
7 KEY WARNING SIGNS



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Behavioral Red Flags of Fraud



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Polling Question #2

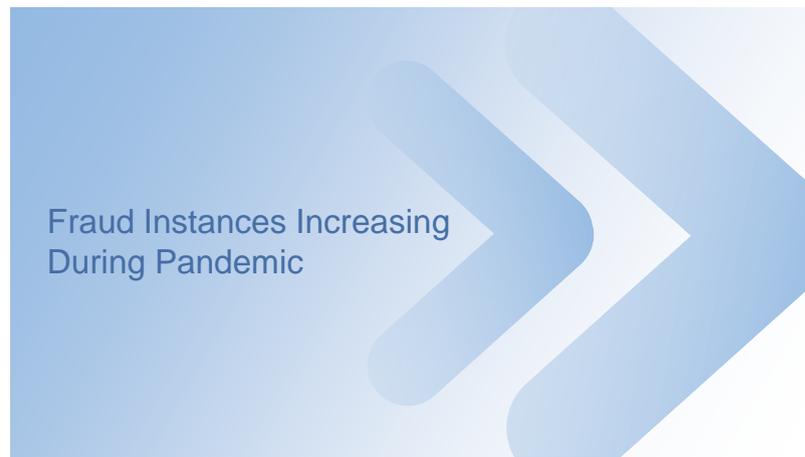


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Fraud Instances Increasing
During Pandemic



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Fraud Case Examples

3M Sues Vendors for Fraud & Price Gouging N95 Masks

- Fraudulent Vendor claimed ability to sell up to 5 billion masks at 2x list price
- Filed 18 lawsuits as of mid-July to combat fraud
- Internal litigation team and volunteers to combat unethical selling of masks
- Established hotline & website to report offenders



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Fraud Case

“SCATTERED CANARY”



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Scattered Canary Fraud Case – Unemployment Claims

SCATTERED CANARY = Well organized Nigerian crime fraud ring

- A Nigerian cybercriminal group dubbed Scattered Canary has evolved from a one-man operation running Craigslist and romance scams to a large-scale criminal business operating multiple types of frauds simultaneously and coordinating at least 35 threat actors.
- Since 2008, when the group founder named "Alpha" ran basic scams, Scattered Canary has evolved into an organization with credential phishing operations leading to business email compromise (BEC) scams and credit card fraud.
- Their latest target was the unemployment insurance funds at multiple states.

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Scattered Canary Fraud Case – Unemployment Claims

- Struck several states including Michigan, Hawaii, Washington, Rhode Island, Texas, and North Carolina. Likely other states were hit and have not publicized it.

CONTRIBUTING FACTORS

- Exploited a once-in-a-lifetime opportunity
- Chaos of economic crisis, rapidly rising unemployment, coupled with uncertainty
- Political pressure to swiftly pay out claims, without normal scrutiny
- Perfect recipe to steal hundreds of millions in just Washington alone

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Fraud Case Examples

Corporations/Government

- Increased Phishing Attempts
- Increase in Ransomware attempts
- Increase in fraudulent wire transfer attempts via spoofed CEO/CFO request



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Fraud Case Examples

Individuals

- Increase in fraudulent COVID 19 survival funding requests
- Theft of Gov't relief funds via bank account phone scams
- Increase in identity theft
- Increase in home wireless access attempts
- Increase in thefts of home deliveries



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Polling Question #3



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What Can Internal Audit Do
To Combat Increased Fraud
Pressure Today?



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Anti-Fraud Controls Examples



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Internal Audit Focal Points for Remainder of 2020

- Work collaboratively with line management to holistically look at risk, including identifying new risks that emerged over past 4+ months. Review the remainder of audit plan and adjust as needed.
- Document risks taken during the pandemic that were out of the normal, and determine if a separate, focused audit is needed to address these risks.
- What critical IA projects were put on hold and might not be addressed?
- What members of IA were deployed to the business?
- Usage of RPA or other process enhancements?



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Internal Audit Focal Points for Remainder of 2020

- Weakened Defenses
- Significant Increase in Financial Pressure
- Creates the Perfect "Fraud" Storm potential

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Source: June 2020 IA Magazine

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Q&A / Contact Info

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Jefferson Wells Fraud SME
Risk and Compliance Practice
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THANK YOU FOR ATTENDING!

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Kevin Thomas, CFE

North Carolina Office of the State Auditor- Special Investigations Supervisor

Kevin is a supervisor in the Special Investigations division of the North Carolina Office of the State Auditor (OSA) and has 14 years of auditing, accounting, and investigative experience. As a supervisor in the Special Investigations division, Kevin investigates allegations of fraud, waste, and abuse of public funds in state and local government.

Kevin is also the lead investigator in OSA's digital forensics lab where he is responsible for acquiring and analyzing hard drive images and email correspondence as part of the investigation process.

Kevin is a Certified Fraud Examiner and received a Bachelor's Degree in Accounting from North Carolina State University and a Master's Degree in Business Administration from Campbell University.

5th Annual Fraud Busters Conference

Office of the State Auditor
Fraud in North Carolina State Government



NC OSA
The Taxpayers' Watchdog

1

Introduction

Speaker Bio -

Kevin Thomas, CFE

North Carolina Office of the State Auditor- Special Investigations Supervisor

Kevin is a supervisor in the Special Investigations division of the North Carolina Office of the State Auditor (OSA) and has 14 years of auditing, accounting, and investigative experience. As a supervisor in the Special Investigations division, Kevin investigates allegations of fraud, waste, and abuse of public funds in state and local government.

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NC OSA
The Taxpayers' Watchdog

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Presentation Outline

- Fraud 101 Exam - Fun with Fraud
- Fraud in State and Local Government (highlight of cases in 2019)
- Waste and Abuse in State and Local Government
- COVID-19 Recovery Act
- Recap and Questions



3

Fraud 101 Exam - Fun with Fraud

Q1

Q1. What gender typically commits the majority of fraud?

- A. Male
- B. Female



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Fraud 101 Exam - Fun with Fraud

A1

What gender typically commits the majority of fraud?

A. Male

Males committed 72% of all occupational fraud and are also responsible for larger losses than their female counterparts.

However.....

In United States and Canada, these percentages are much closer male (59%) and female (41%)

NCOSA
The Taxpayers' Watchdog

Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 5 & 43)

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Fraud 101 Exam - Fun with Fraud

Q2

Q2. What is the most common form of occupational fraud?

- A. Asset Misappropriation
- B. Financial Statement Fraud
- C. Corruption (e.g. schemes involving bribery or conflicts of interest)

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Fraud 101 Exam - Fun with Fraud

A2

What is the most common form of occupational fraud?

A. Asset Misappropriation (86%)

Ironically, the median loss associated with asset misappropriation fraud is the lowest, \$100,000 while corruption (43%) and financial statement fraud (10%) have median losses of \$200,000 and \$954,000.



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 10)

7

Fraud 101 Exam - Fun with Fraud

Q3

Q3. What method contributes the most to the detection of occupational fraud?

- A. IT Controls
- B. External Audit
- C. Internal Audit
- D. Tip
- E. Management Review



8

Fraud 101 Exam - Fun with Fraud

A3

What method contributes the most to the detection of occupational fraud?

D. Tip (43%)



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 19)

9

Fraud 101 Exam - Fun with Fraud

Q4

Q4. What source is the biggest contributor of tips?

- A. Concerned Citizens
- B. Vendors
- C. Competitors
- D. Employees
- E. Anonymous



10

Fraud 101 Exam - Fun with Fraud

A4

What source is the biggest contributor of tips?

D. Employees (50%)



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 19)

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Fraud 101 Exam - Fun with Fraud

Q5

Q5. In 2020, what submission method was responsible (percentage) for submitting the most tips?

- A. Web-based / Online forms
- B. Telephone Hotline
- C. Email
- D. Letter
- E. B and C



12

Fraud 101 Exam - Fun with Fraud

A5

In 2020, what submission method was responsible (percentage) for submitting the most tips?

E. B and C

In 2020, Telephone Hotline (33%) and Email (33%) were tied. While Web-based / Online forms were responsible for 32%.



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 22)

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Fraud 101 Exam - Fun with Fraud

Q6

Q6. What type of organization is victimized the most (# of cases) by occupational fraud?

- A. Government
- B. Public Company
- C. Private Company
- D. Non-profit



14

Fraud 101 Exam - Fun with Fraud

A6

What type of organization is victimized the most (# of cases) by occupational fraud?

C. Private Company (44%)

Government accounted for 16% of the cases of occupational fraud.



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 24)

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Fraud 101 Exam - Fun with Fraud

Q7

Q7. What is the median loss for occupational fraud in Government and Public administration?

- A. \$476,000
- B. \$99,999
- C. \$100,000
- D. \$250,000
- E. \$101,000



16

Fraud 101 Exam - Fun with Fraud

A7

What is the median loss for occupational fraud in Government and Public administration?

C. \$100,000



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 27)

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Fraud 101 Exam - Fun with Fraud

Q8

Q8. What is the primary control weakness that contributes to occupational fraud?

- A. Overriding Existing Internal Controls
- B. Lack of Internal Controls
- C. Poor Tone at the Top
- D. Lack of Management Review
- E. Incompetent Employees



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Fraud 101 Exam - Fun with Fraud

A8

What is the primary control weakness that contributes to occupational fraud?

B. Lack of Internal Controls



Source: 2020 Report to the Nations. Copyright 2020 by Association of Certified Fraud Examiners, Inc. (pg. 36)

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Fraud 101 Exam - Fun with Fraud

Test Results

What your score indicates...

8 - You are the next Sherlock Holmes

6-7 - You are Dr. John H. Watson (*a very capable fraud buster*)

4-5 - You are Irene Adler (*One of only a handful of people who beat Sherlock in a battle of wits*)

1-3 - You are Professor Moriarty (*your co-workers should keep an eye on you at all times*)



20

Fraud 101 Exam - Fun with Fraud

Polling Question #1



21

Fighting Fraud

Why was our Fraud 101 Exam important?

It highlighted the following ways to prevent and detect fraud:

- Internal Controls
- Hotlines
 - The different intake methods for receiving allegations
 - Hotline utilization - where are the tips coming from so we can ensure our hotline information is shared and marketed to the appropriate areas
- Knowledge / Information
 - To accurately complete risk assessments
 - To make the decisions within our organizations and properly assign the limited resources we have at our disposal



22

Fraud in State and Local Government

“The OSA Hotline in Action”

Case 1

Case #1 - Kickback at the Coast

Finding: *Town Commissioner derived a direct benefit of \$12,500 from a contract related to a dredging project.*

Overview:

- Town leased land that was used as a transfer site during a dredging project for \$50,000
- Former Town Mayor (and friend of the Commissioner) negotiated the cost of the lease agreement on behalf of the land owner(s)
- The negotiated agreement resulted in the former Town Mayor receiving \$25,000 for overseeing the use of the land while the land owner(s) received \$25,000 for the use of their land
- On December 21, 2017, the former Mayor received \$25,000 directly from the Town for overseeing the use of the land
- On December 22, 2017, the Town Commissioner received a “gift” of \$12,500 from the former Mayor. This represents 25% of the \$50,000 that was paid to lease the land



Source: <https://www.auditor.nc.gov/EPWeb/reports/investigative/inv-2019-0481.pdf>

Fraud in State and Local Government

“The OSA Hotline in Action”

Case 1

A Red Flag Missed by the Finance Officer...

The image displays three invoices from the same vendor, dated December 19, 2017. Each invoice is for 'Virginia Beach VA 23464' and is billed to 'Property'. The invoices show a table with two columns: 'DESCRIPTION' and 'AMOUNT'. The first invoice has a total of \$25,000.00 for a 'Dredging Project'. The second invoice has a total of \$12,500.00 for a 'Dredging Project'. The third invoice has a total of \$12,500.00 for a 'Dredging Project'. The invoices are identical in format but differ in the total amount and the specific description of the project.



Source: <https://www.auditor.nc.gov/EPWeb/reports/investigative/inv-2019-0481.pdf>

Fraud in State and Local Government

“The OSA Hotline in Action”

Case 1

Invoices processed without adequate documentation

The Finance Officer told investigators she processed the invoices because:

- She had worked with the former Mayor
- The \$50,000 expenditure matched the approved budget amendment despite the fact that all three invoices were identical
- An environmental consulting firm approved the \$50,000 expenditure “based on the understanding that the \$50,000.00 cost... was accounted for in the project budget as approved by the state”

Other red flags missed by the Finance Officer...

- No Written Contract for the lease of the land
- The Commissioner signed as “agent” on both vendor applications for the land owner(s)



Source: <https://www.auditor.nc.gov/EPSSWeb/reports/investigative/inv-2019-0481.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 1

Interview Quotes:

- The \$12,500 payment to the Commissioner was a “Gift”
- “Let me be clear, that money was all given to me, and I am allowed to spend my money in any way I see fit and for whatever reason I see fit”
- “is not public knowledge.... because people would start connecting it to [the Commissioner] got paid for some of this dredging project”



Source: <https://www.auditor.nc.gov/EPSSWeb/reports/investigative/inv-2019-0481.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 1



NC OSA
 The Taxpayers' Watchdog

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 2

Case #2 - Excessive Auto Parts

Finding: *Town improperly billed at least \$210,035 for parts*

Overview: The Town contracted with a local parts vendor to provide parts and supplies for its Fleet Management operations

The Town paid for:

- \$130,810 for parts that did not fit Town fleet vehicles
- \$75,923 for parts that may fit Town vehicles, but did not match the associated work orders
- \$2,147 in core deposit charges
- \$1,155 for duplicate invoices

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Source: <https://www.auditor.nc.gov/EPSWeb/reports/investigative/INV-2019-0321.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 2

A parts vendor employee:

- Submitted additional invoices for parts that were not listed on the work order
- Added parts to the invoice that were not on the work order
- Created duplicate invoices for the same work order

The Town failed to detect the improper billings, due to:

- The parts vendor did not provide adequate parts detail reporting
- Town’s Fleet Manager did not sufficiently review the invoices
- Town’s work order system did not interface with the parts vendor’s invoice system



Source: <https://www.auditor.nc.gov/EPSSWeb/reports/investigative/INV-2019-0321.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 1

Case #3 - Local Government Officials Enjoy Fine Dining

Finding: Failure to comply with travel policy resulted in \$1,575 in unallowed travel expenses

Overview: City Manager and Council members enjoyed lavish meals while at conferences that were paid for with public funds

Interview Quote :

“I am not to be held to any city policy or practice that restricts my food choices, the number of times I chose to eat, or the cost of my meals while on official business and/or travel for the city”



Source: <https://www.auditor.nc.gov/EPSSWeb/reports/investigative/INV-2020-0558.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 1

Taking a closer look at the meals provided with public funds...

Per Diem Amounts:

Breakfast \$8.00

Lunch \$11.00

Supper \$21.00

The Capital Grille			
Quantity	Description of Meals	Individual Price	Total Price
Main Course			
3	Porcini Bone-In Ribeye	\$ 54.00	\$ 162.00
3	Scallops with Mushroom Risotto	\$ 44.00	\$ 132.00
1	Bone-In Ribeye Steak	\$ 52.00	\$ 52.00
1	Citrus Glazed Salmon	\$ 37.00	\$ 37.00
1	Roasted Chicken	\$ 29.00	\$ 29.00
Desserts			
1	Cheesecake	10.00	10.00
1	Coconut Cream Pie	10.00	10.00
1	Apple Crostata	11.00	11.00
1	Homemade Sorbet	10.00	10.00
Miscellaneous Items			
2	Calamari	16.00	32.00
2	Lobster & Crab Cakes	20.00	40.00
1	Lobster Mac 'N Cheese	18.00	18.00
1	Sautéed Spinach	11.00	11.00
2	Creamed Spinach	11.00	22.00
3	Asparagus	11.00	33.00
1	Wedge Salad	12.00	12.00
1	Brussels Sprouts Salad	12.00	12.00
2	Field Greens Salad	11.00	22.00
1	Pellegrino Large	7.00	7.00

Brasilia Churrasco Steakhouse			
Quantity	Description of Meals	Individual Price	Total Price
Main Course			
10	Dinner	\$ 37.95	\$ 379.50
Desserts			
3	Key Lime Pie	\$ 8.00	\$ 24.00
2	NY Cheesecake	\$ 8.00	\$ 16.00

City Manager Meals			
Date	Restaurant	Description of Meals	Price
8/22/2018	The Lobster Trap	Lobstah & Turf	\$ 55.00
11/14/2018	The Lobster Trap	Lobstah & Turf	\$ 55.00
		Bibb Salad	\$ 9.00
2/26/2019	King's Crab Shack and Oyster Bar	Steam Bucket	\$ 31.99
		App Special	\$ 11.99

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Source: <https://www.auditor.nc.gov/EPSWeb/reports/investigative/INV-2020-0558.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 2

Case #3 Cont. - Council Member Accumulates \$47,704 in Uncollected Utility Bills

Finding: Multiple City officials prevented the Business Services Center from attempting to collect \$47,704 in utility bills owed by a City Council Member

Overview: As far back as 2003, City officials intervened to prevent disconnection of the Council Member's utilities

Due to the preferential treatment, the Council Member was able to accrue excessive utility account balances

In total, the Finance Director wrote off \$47,704 in outstanding utility bills for this Council Member

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The Taxpayers' Watchdog

Source: <https://www.auditor.nc.gov/EPSWeb/reports/investigative/INV-2020-0558.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 2

A recurring and concerning trend

- In 2013, \$11,096 was written off which covered utility usage at the Council Member’s property from 1999 to 2010
- In 2017, \$36,608 was written off which covered utility usage at the Council Member’s property from 1999 to 2013
- As of January 29, 2020 the Council Member’s overdue account balance was \$2,989 (balance that exceeded 60 days)



Source: <https://www.auditor.nc.gov/EPWeb/reports/investigative/INV-2020-0558.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 2

Policy Regarding Delinquent Utility Accounts

- Any bill for any other class of service not paid within twenty-one days of the billing date is considered delinquent
- Previous balances must be paid within seven days of the billing date or service will be discontinued

What happened to the Internal Controls?

- A former City Manager told the Finance Director, “Ask the Business office to not call [Council Member] about his utilities. If there is an issue either go through you or me”
- There was a deviation from the established process due to preferential treatment



Source: <https://www.auditor.nc.gov/EPWeb/reports/investigative/INV-2020-0558.pdf>

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Fraud in State and Local Government

“The OSA Hotline in Action”

Case 3

Example 2

Polling Question #2



Source: <https://www.auditor.nc.gov/EPWeb/reports/investigative/INV-2020-0558.pdf>

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Waste and Abuse in State and Local Government

“Performance Audit”

State Agency Overspent on Salary Adjustments

Finding: Failure to comply with state laws results in overspending of \$39 million on salary adjustments

Overview:

- 2018-2019 salary adjustments were not in accordance with Section 34.19 of Session Law 2018-5
- Total amount of salary adjustments exceeded the two-percent-of-payroll-expense limit
- Employees did not relinquish claims to longevity and career status as required by state law



Source: <https://www.auditor.nc.gov/EPWeb/reports/performance/PER-2019-4200.pdf>

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COVID-19 / CARES ACT

“An Opportunity for Fraud”

An Opportunity for Fraud

\$6 billion disbursed to hundreds of entities including state and local governments, non-profit and private organizations.

Factors that Contribute to Increased Opportunities

- Time Sensitive (Rate at which the Funds need to be disbursed)
- Funding Structure / Disbursement Method (Not all funds are reimbursement based)
- Amount / Volume of Funds being Disbursed
- Number of Recipients receiving CARE Act funds

The Fraud Triangle



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COVID-19 / CARES ACT

“An Opportunity for Fraud”

Office of the State Auditor - A three-step approach

Step I - Preliminary Financial Audit

- Were the funds disbursed or delegated correctly

Step II - A Series of Performance Audits

- Did the agencies establish a plan (policies) to ensure the funds were spent correctly
- Evaluate the outcome, was the objective achieved and were the funds used efficiently

Step III - Ongoing Monitoring / Audits

- Additional monitoring and compliance through the single audit efforts of our Financial Audit division

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Recap

“The importance of Fraud Busters”

Our role in safeguarding public funds and detecting fraud

- Develop the necessary internal controls and monitoring activities
- Consider and evaluate the current climate and opportunities for fraud, waste, and abuse
- Seek out information and knowledge that allows us to make informed decisions for Risk Assessments and Investigative Planning
- Provide North Carolina citizens and state employees with methods to report fraud, waste, and abuse



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Recap

“Office of the State Auditor and our commitment to North Carolina”



Report Fraud, Waste, and Abuse

1(800)730-TIPS (8477)
HotTips@ncauditor.net

State Auditor's Hotline
 2 South Salisbury Street
 20601 Mail Service Center
 Raleigh, NC 27699-0600

<https://www.auditor.nc.gov/HotTips/>



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Recap

“Office of the State Auditor and our commitment to North Carolina”

Polling Question #3



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Questions

“Fraud in North Carolina State Government”

Thank you!!

Questions



Kevin Thomas, *Special Investigations Supervisor*
Email: kevin.Thomas@ncauditor.net
Phone: (919)807-7658



42

Surviving the first three minutes of your Fraud Related Interview

Don Rabon, CFE

1

1



2

Our Starting Position

In a fraud related interview, we have already recognized **adverse issues** and are seeking to determine their **cause** and define the **scope of the consequences**.

It considers the possibility that the interviewee has **actionable information** and may **mislead** the interviewer or engage in deceptive communication.

3

3

Our Starting Position

Those persons, within an organization, who may have knowledge of fraudulent activity, though **not involved**, can serve as a viable source source of information.

However, these neutral, third party sources of information can prove to be just as **resistant** to cooperation as the target of the inquiry.

4

4

Fraud is a human Construct

Involves:

- deception

5

5

Fraud is a human Construct

Involves:

- deception
- purposeful intent

6

6

Fraud is a human Construct

Involves:

- deception
- purposeful intent
- intensity of desire

7

7

Fraud is a human Construct

Involves:

- deception
- purposeful intent
- intensity of desire
- subjective norm

8

8

Fraud is a human Construct

Involves:

- deception
- purposeful intent
- intensity of desire
- subjective norm
- violation of trust

9

9

Fraud is a human Construct

Involves:

Manipulate:

- deception
- purposeful intent
- intensity of desire
- subjective norm
- violation of trust
- rationalization

10

10

Fraud is a human Construct

Involves:

- deception
- purposeful intent
- intensity of desire
- subjective norm
- violation of trust
- rationalization

Manipulate:

Things

11

11

Fraud is a human Construct

Involves:

- deception
- purposeful intent
- intensity of desire
- subjective norm
- violation of trust
- rationalization

Manipulate:

Things

People

12

12

Interviewing is a Human Construct

13

13

How do these same dynamics
relate to the subsequent interview
process?

- *detect* deception

14

14

How do these same dynamics relate to the subsequent interview process?

- *detect* deception
- *identify* purposeful intent

15

15

How do these same dynamics relate to the subsequent interview process?

- *detect* deception
- *identify* purposeful intent
- *utilize* intensity of desire

16

16

How do these same dynamics relate to the subsequent interview process?

- *detect* deception
- *identify* purposeful intent
- *utilize* intensity of desire
- subjective norm – *positive/negative*

17

17

How do these same dynamics relate to the subsequent interview process?

- *detect* deception
- *identify* purposeful intent
- *utilize* intensity of desire
- subjective norm – *positive/negative*
- *focus upon the* violation of trust

18

18

How do these same dynamics relate to the subsequent interview process?

- *detect* deception
- *identify* purposeful intent
- *utilize* intensity of desire
- subjective norm – *positive/negative*
- *focus upon the* violation of trust
- *compliance gaining* - rationalization

19

19

It is important to understand the psychological factors that might influence the behavior of fraud perpetrators.

Key Point: Those same psychological factors relate directly to the successful outcome of the fraud related interview.

20

20

In this segment:

21

21

In this segment:

Focus upon an interviewing element:

22

22

In this segment:

Focus upon an interviewing element:

seldomly addressed

23

23

In this segment:

Focus upon an interviewing element:

seldomly addressed

usually omitted

24

24

In this segment:

Focus upon an interviewing element:

seldomly addressed

usually omitted

 Yet, is of critical importance

25

25

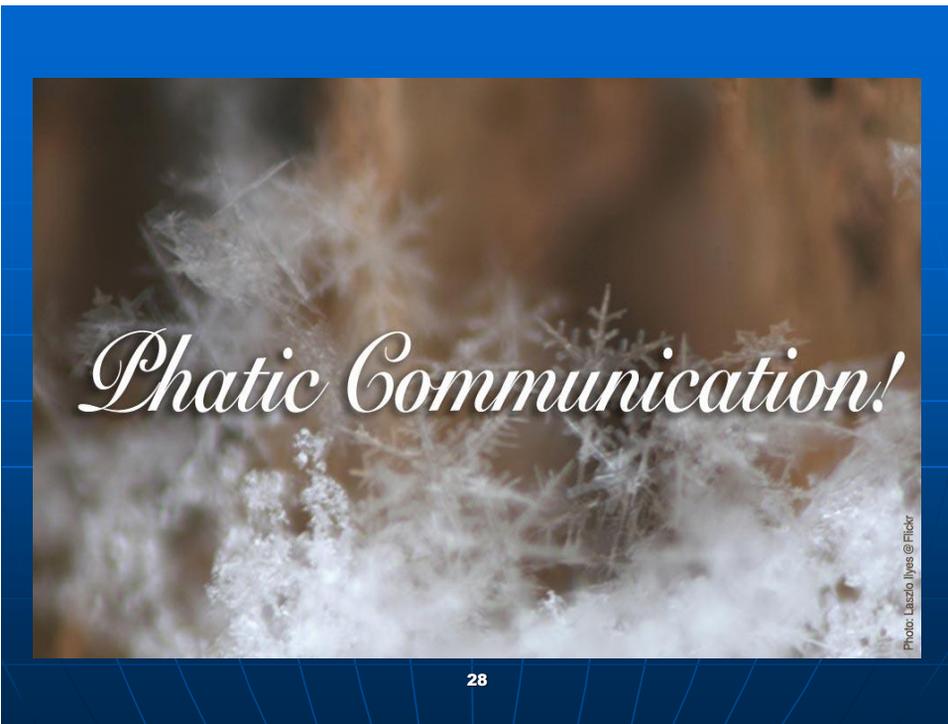
**The critical, opening moments of the
interview**

26

26



27



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28

*Phatic communication: verbal or non-verbal communication that has a social function, such as to start a conversation, greet someone, or say goodbye. Its informative function has to do with people **connecting** with one another.*



Studies:

29

29

Poll Question 1

Session 1

30

30

The most, consistently successful interviewers spend more time shaping what they say and do before transitioning into the purpose of the interview.

31

31

First impressions –
The first **7** seconds

32

32



Two Snap Judgments people
make when they first meet you

33

33



Two Snap Judgments people
make when they first meet you

Can I trust this person?

34

34



Two Snap Judgments people
make when they first meet you

Can I trust this person?

Can I respect this person's capabilities?

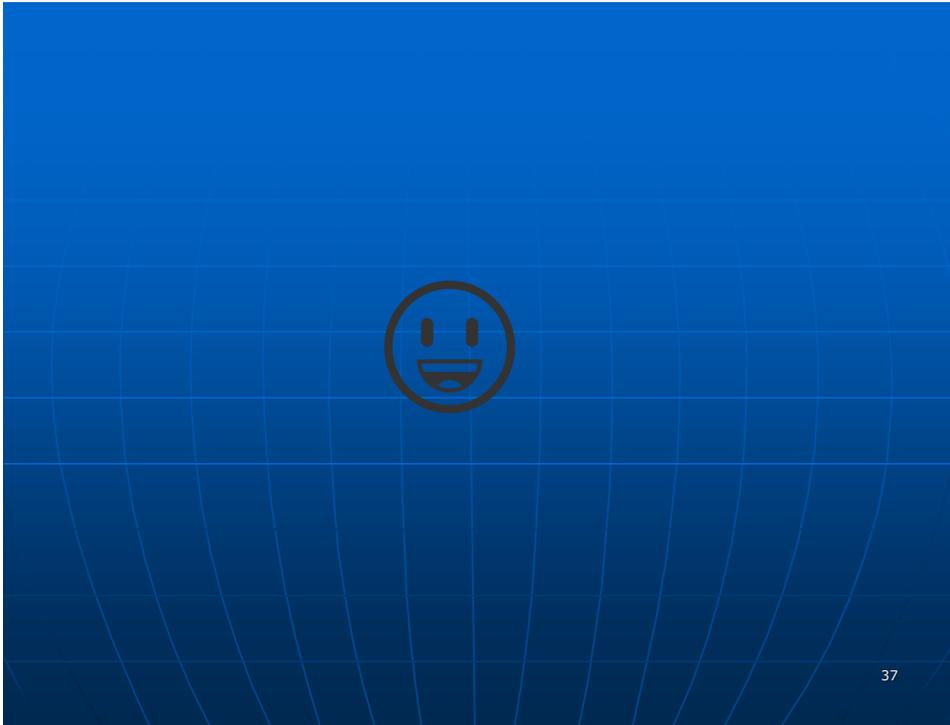
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The magic *nine*

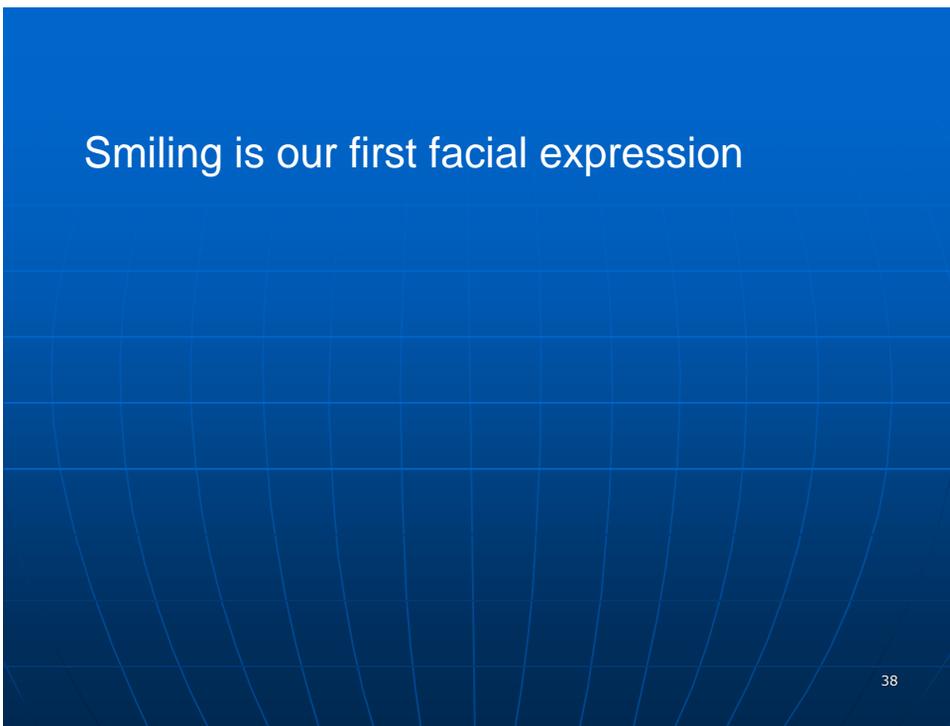
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38

38

Smiling is our first facial expression
Babies smile in their sleep right after birth

39

39

Smiling is our first facial expression
Babies smile in their sleep right after birth
Adults only smile 17 times a day

40

40

Smiling is our first facial expression
Babies smile in their sleep right after birth
Adults only smile 17 times a day
Smiling boosts the immune system

41

41

Smiling is our first facial expression
Babies smile in their sleep right after birth
Adults only smile 17 times a day
Smiling boosts the immune system
It is easier to smile than to frown

42

42

Smiling is our first facial expression
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Adults only smile 17 times a day
Smiling boosts the immune system
It is easier to smile than to frown
It takes 27 muscles to smile

43

43

Smiling is our first facial expression
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Adults only smile 17 times a day
Smiling boosts the immune system
It is easier to smile than to frown
It takes 27 muscles to smile
A smile can be recognized from over 300'

44

44

Smiling is our first facial expression
Babies smile in their sleep right after birth
Adults only smile 17 times a day
Smiling boosts the immune system
It is easier to smile than to frown
It takes 27 muscles to smile
A smile can be recognized from over 300'
There are 17 types of smiles

45

45

Smiling is our first facial expression
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Adults only smile 17 times a day
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It is easier to smile than to frown
It takes 27 muscles to smile
A smile can be recognized from over 300'
There are 17 types of smiles
Women smile more than men

46

46

Smiling is our first facial expression
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Adults only smile 17 times a day
Smiling boosts the immune system
It is easier to smile than to frown
It takes 27 muscles to smile
A smile can be recognized from over 300'
There are 17 types of smiles
Women smile more than men
Smiling is contagious

47

47

Comfortable Eye Contact

48

48

Poll Question 2

Session 1

49

49

Speak their name

50

50

Shaking hands is gonna be off
the table for the foreseeable
future

51

51

Introduce yourself

52

52

Thank the person

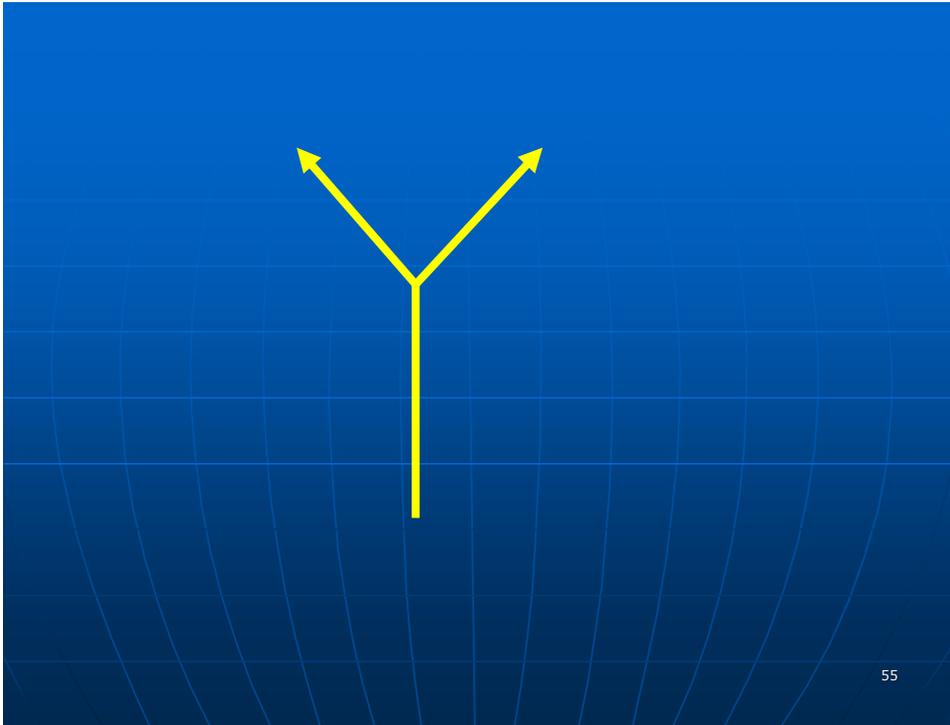
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Say something nice to/about
them

54

54



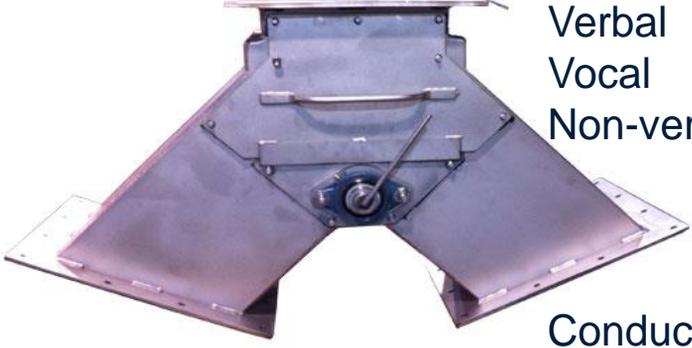
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56

At this early-on, pivotal juncture

Interviewer:
Verbal
Vocal
Non-verbal

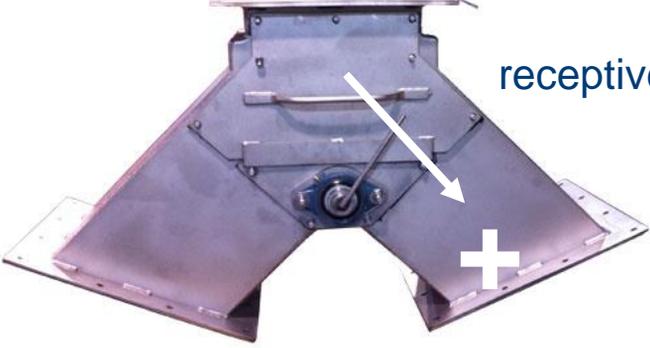


Conduct

57

57

Influence the interviewee's orientation



receptive

58

58

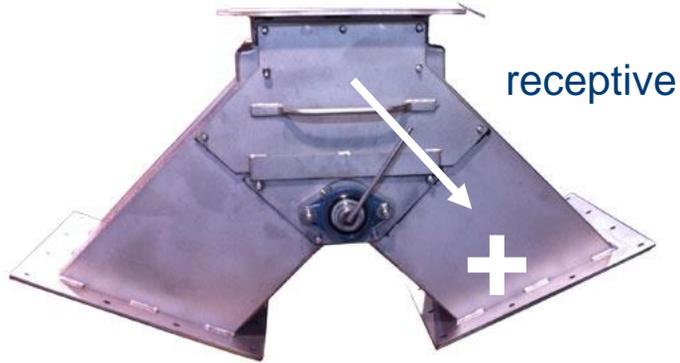


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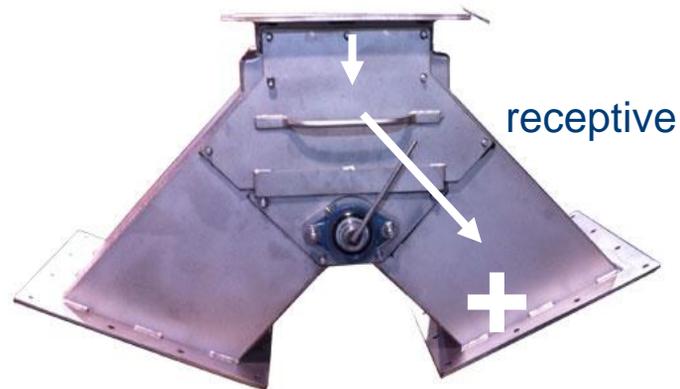
Phatic – Routing Operation [PRO]



61

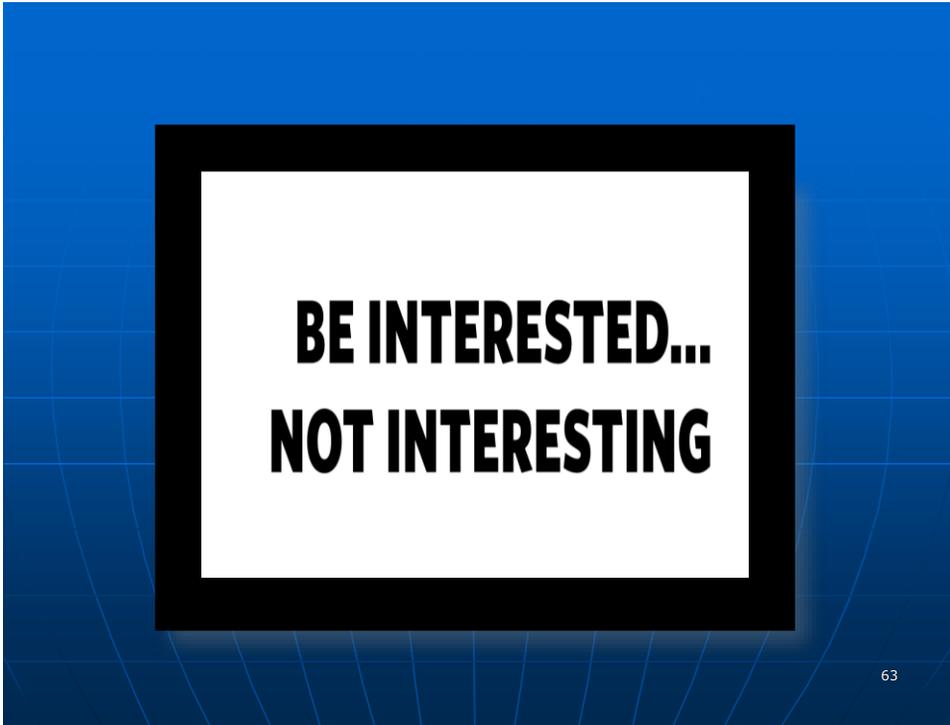
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Phatic – Routing Operation



62

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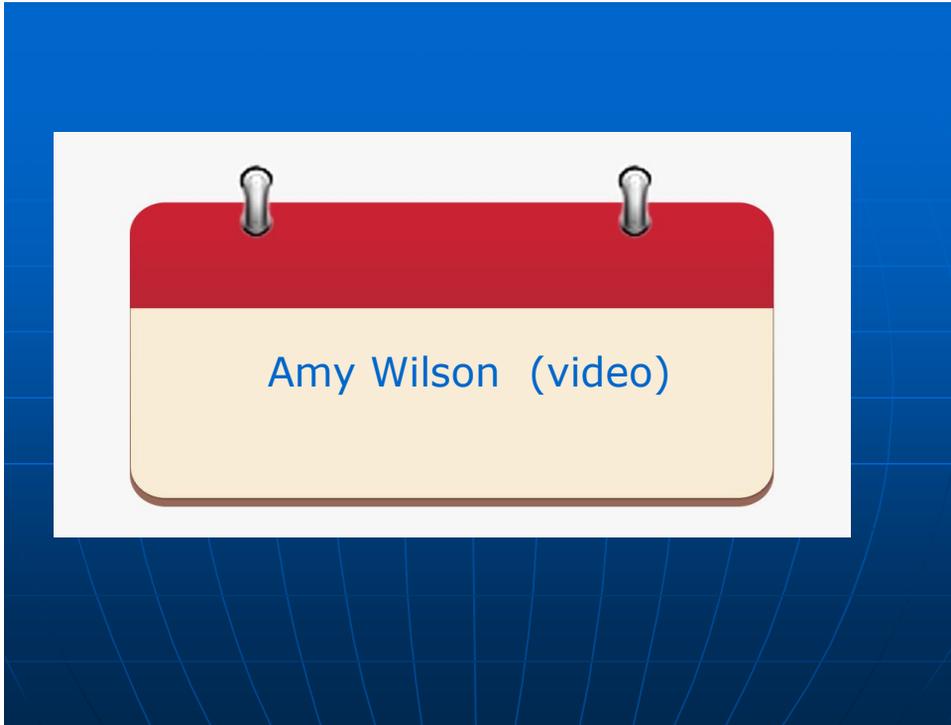
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66

Poll Question 3

Session 1

67

67

As interviewer, we are either . . .

68

68

We are either . . .

Looking for an opportunity within the conduct of the interview

69

69

We are either . . .

Looking for an opportunity within the conduct of the interview

Making an opportunity within the conduct of the interview

70

70

We either . . .

Hope that an
opportunity will
present

71

71

We either . . .

Hope that an
opportunity will
present

Undertake practices
that will foster the
opportunity

72

72

Farmers Plant in the Spring

73

73

Farmers Plant in the Spring

Harvest in the Fall

74

74

As interviewers, what we do in the opening moments of the interview plays no small part as to

75

75



76

76

Become:

77

77

The Super
Phatic Glue



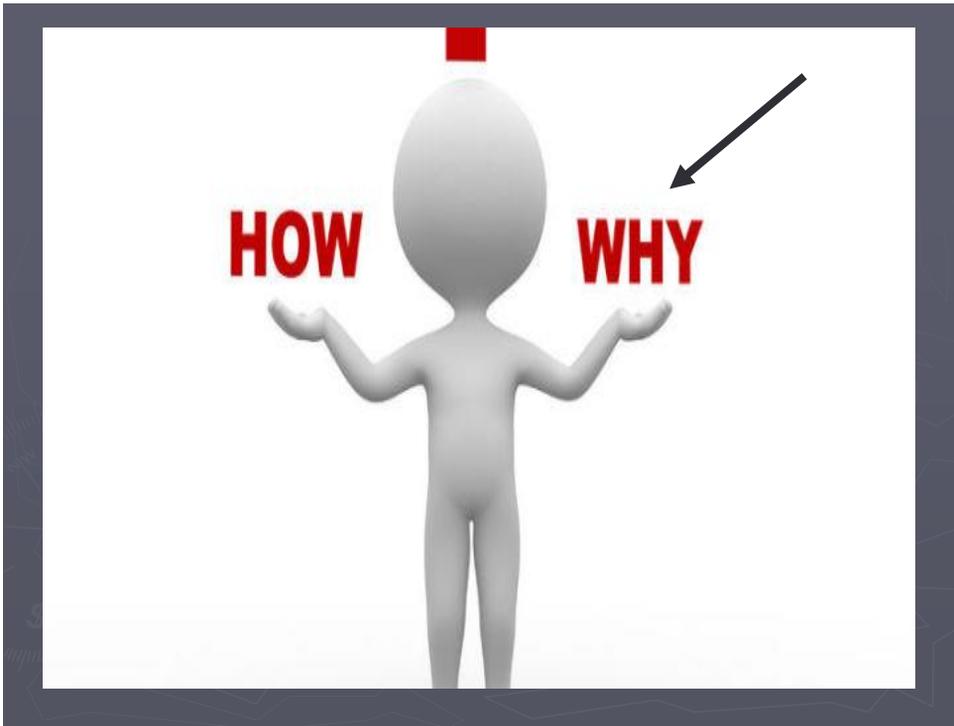
That
successfully
bonds the
opening
moments of the
fraud related
interview

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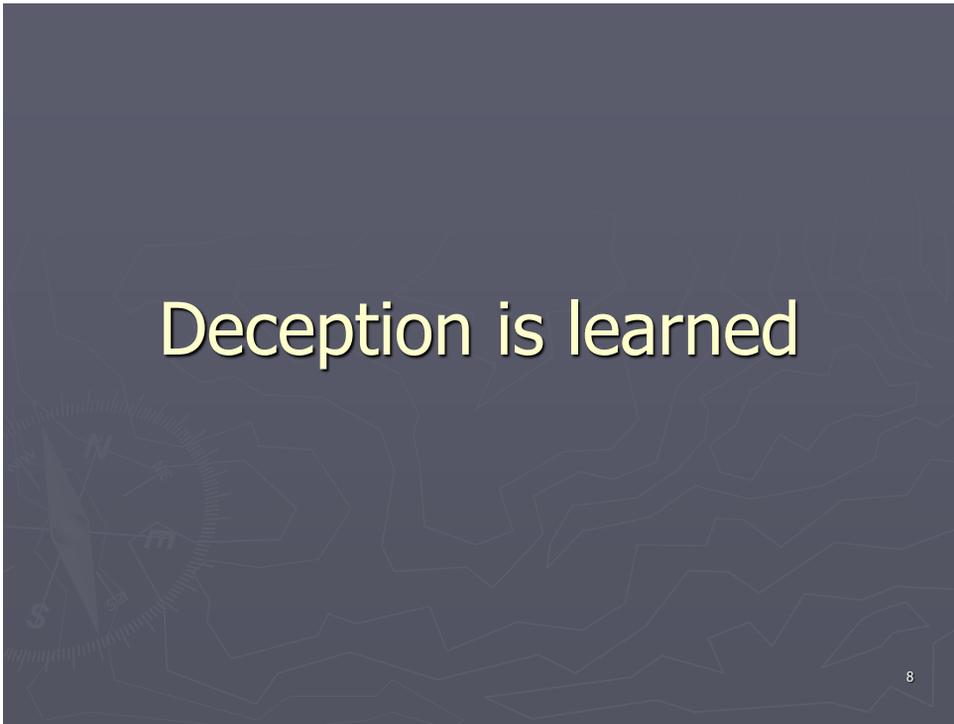
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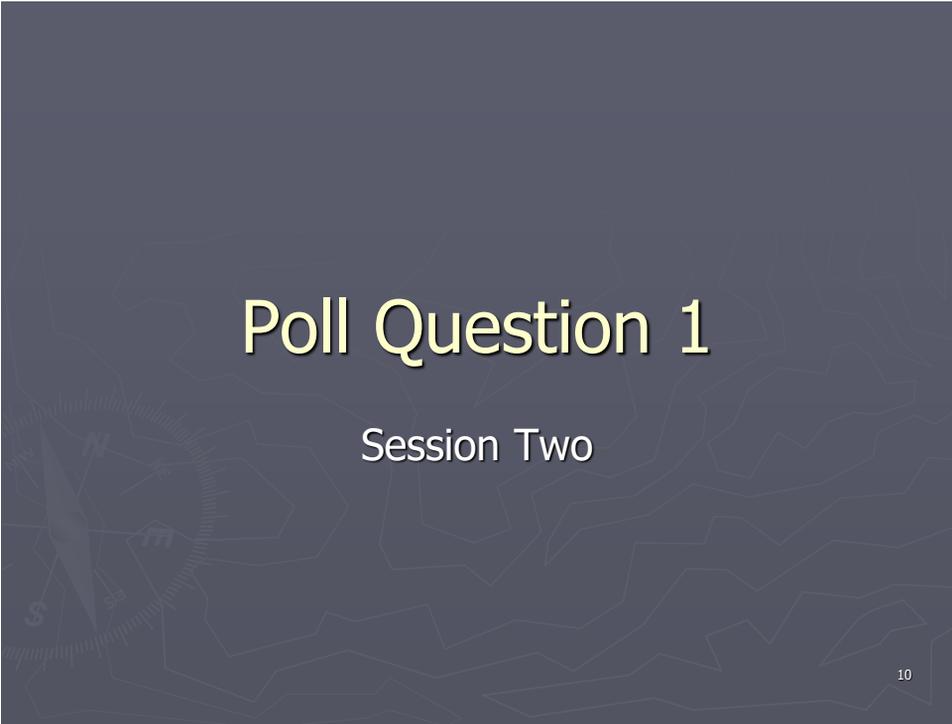
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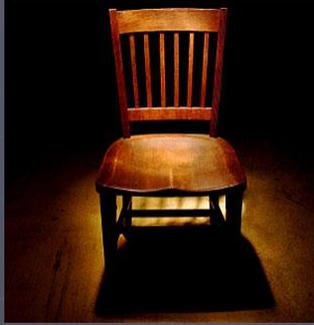


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Is This Person Telling Me The Truth?



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Interviewers must be cognizant of:

Why do people deceive each other?

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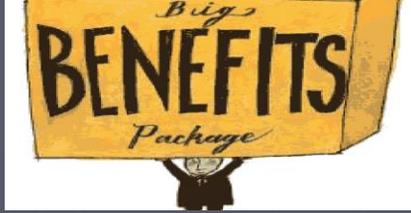
Reasons for Deception



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Reasons for Deception



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Reasons for Deception



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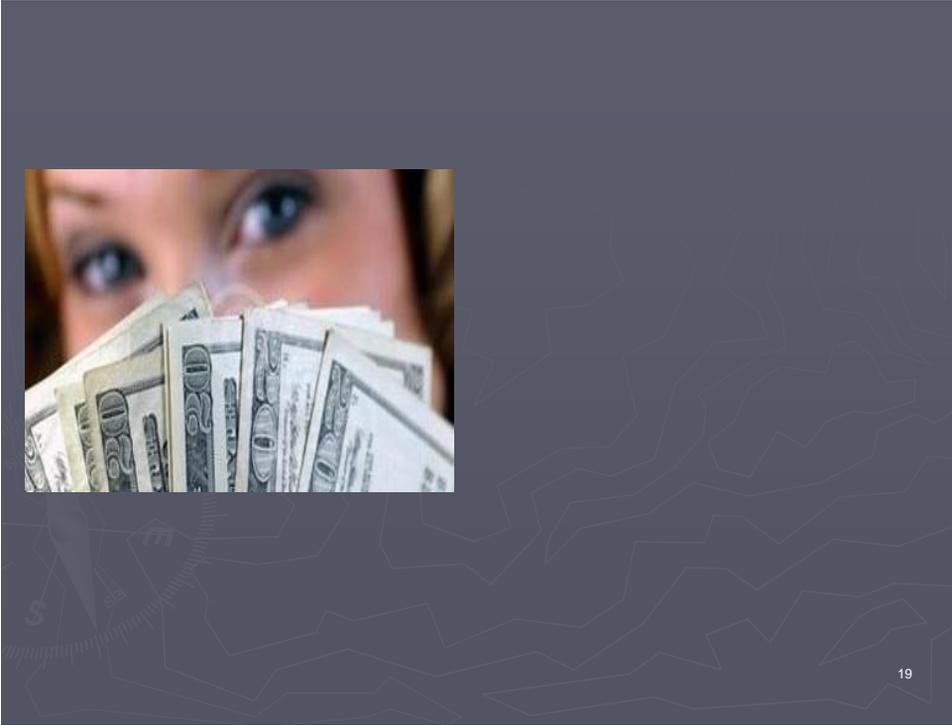
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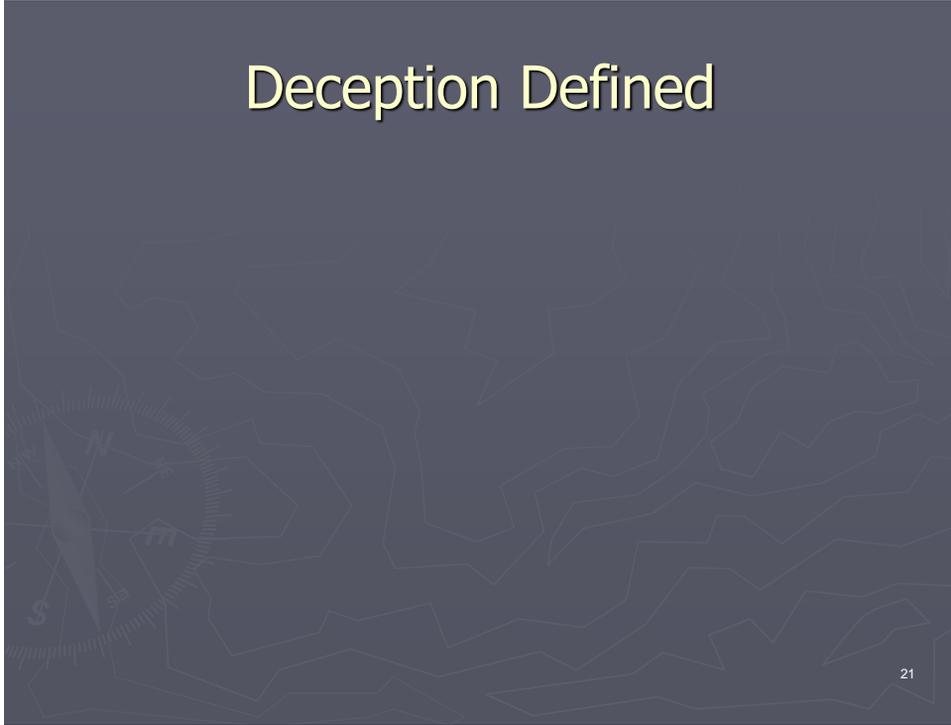
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Deception Defined

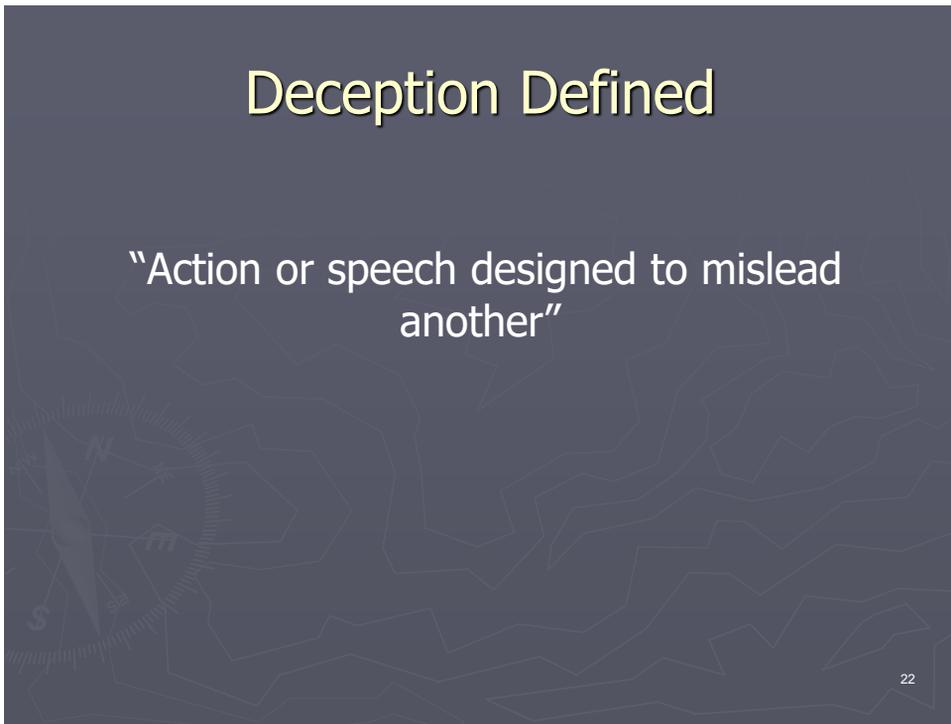


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Deception Defined

“Action or speech designed to mislead another”

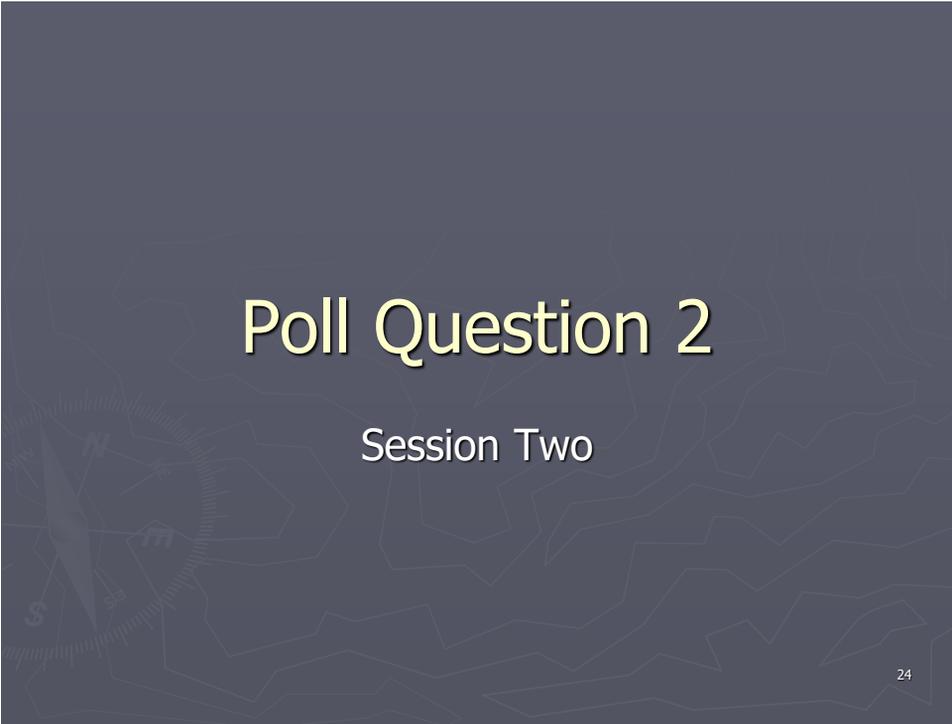


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Concealment (secrecy)

The easiest form of deception

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DECEPTION

► 01. Concealment

Probing Questions - - >

Portal of refuge

Maximize

Minimize

Equivocate

02.

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Falsification – Simulation: The More Difficult Form of Deception

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DECEPTION

► Concealment

► Falsifying

Two errors:

*Deception clues
(symptoms)*

*Mistake
(reveals truth)*

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Key – The Concept of Anxiety

"Distress or uneasiness of mind caused by fear of danger or misfortune"

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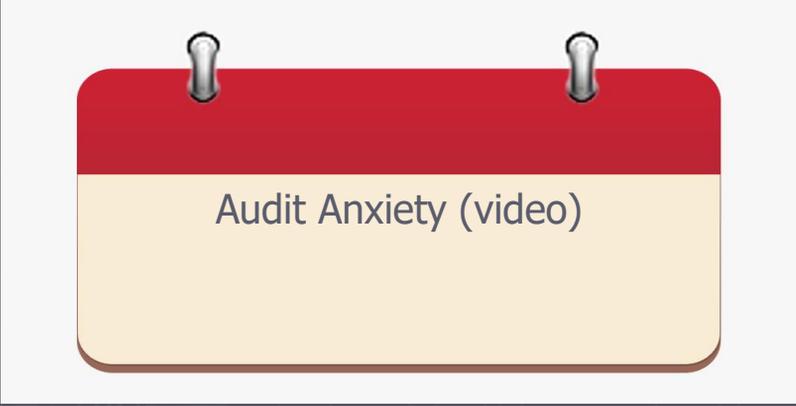
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Interviewer Anxiety Considerations

The interview, itself, is anxiety provoking

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Audit Anxiety (video)

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Source of the anxiety?



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Source of the anxiety?



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DECEPTION

► Concealment

Probing Questions - - >

Portal of refuge

Maximize

Minimize

Equivocate

► Falsifying

Two errors:

*Deception clues
(symptoms)*

*Mistake
(reveals truth)*

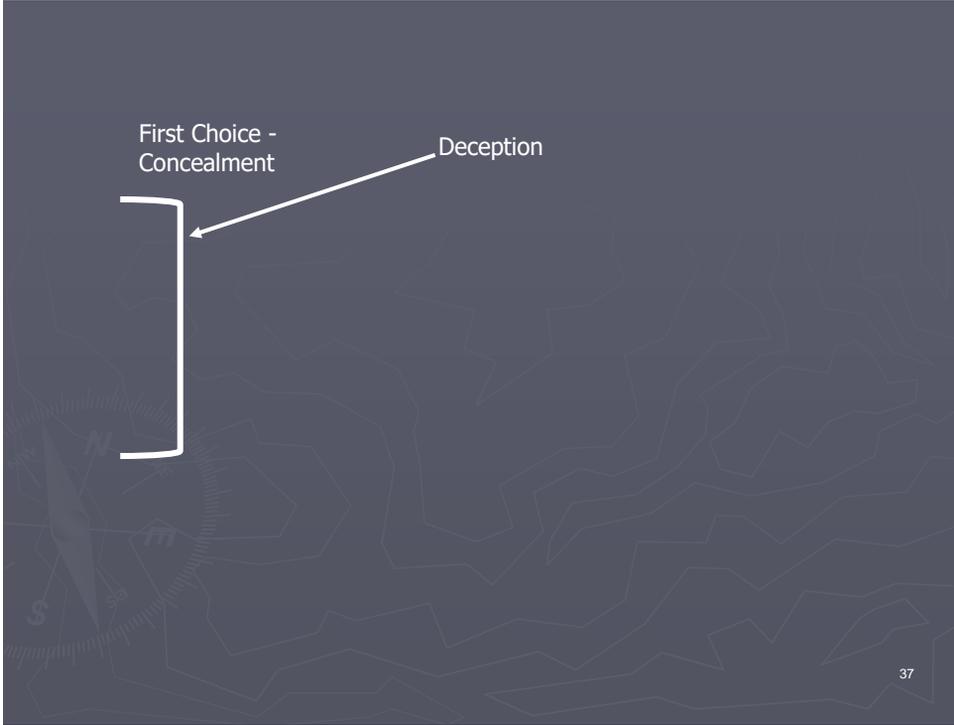
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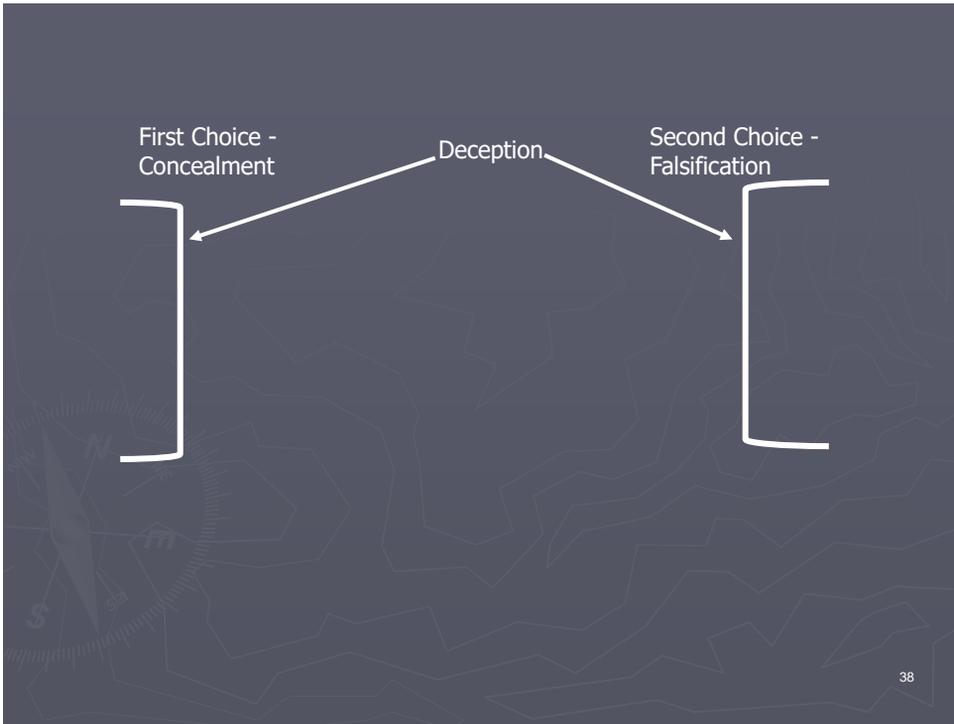
Deception

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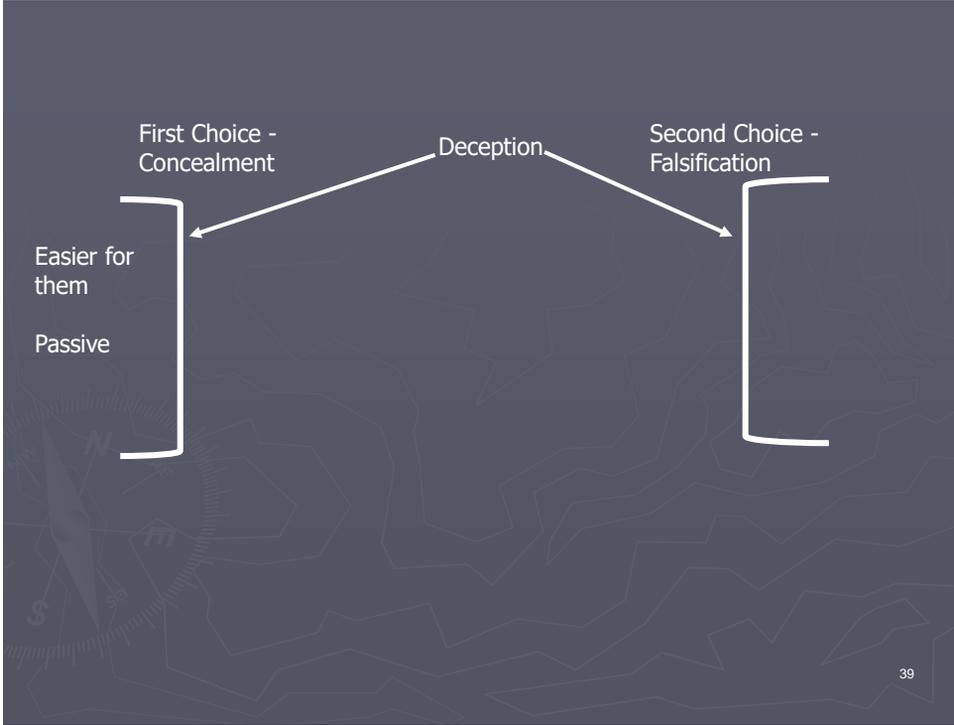
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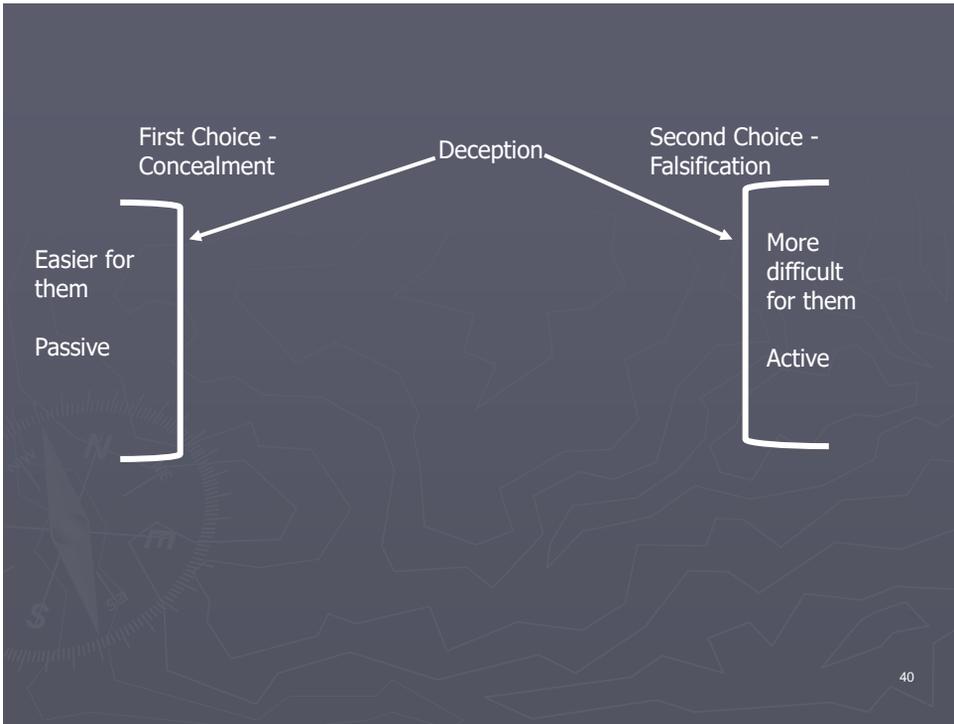
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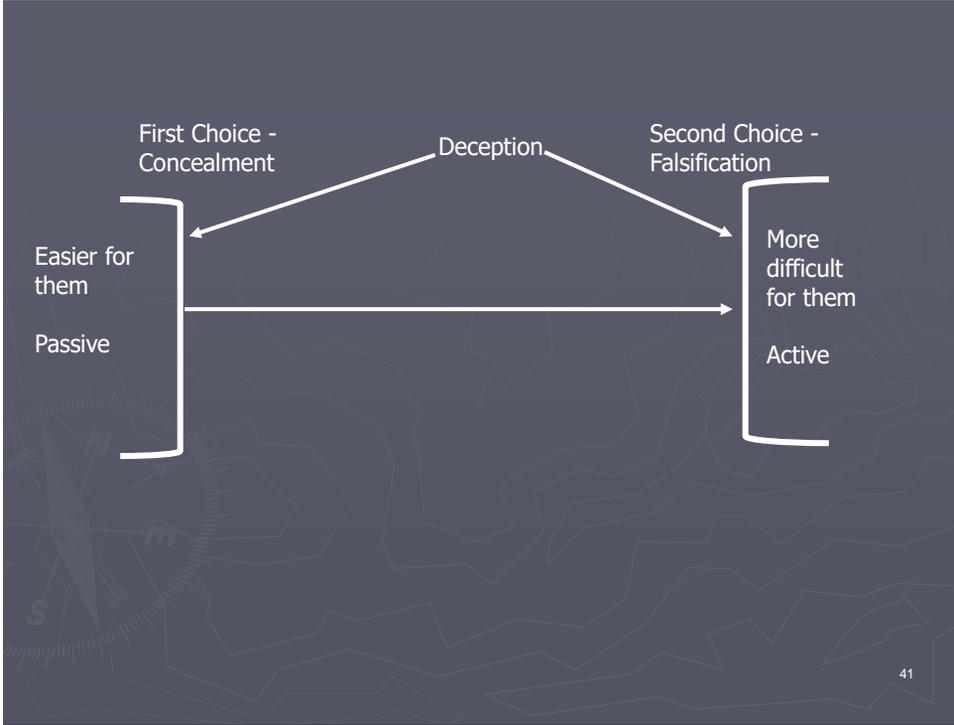
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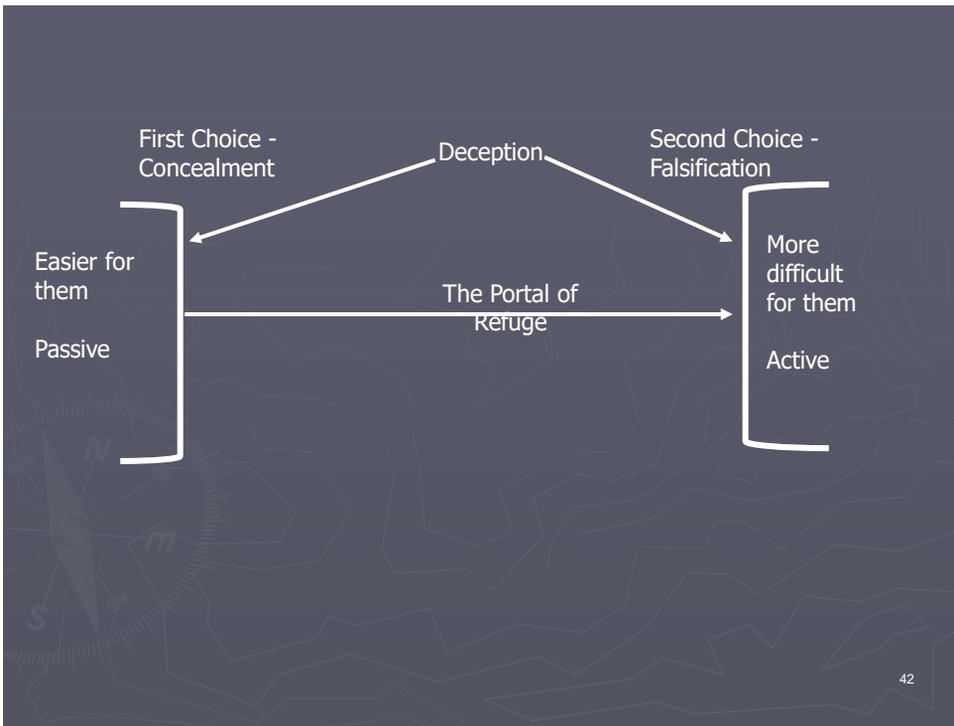
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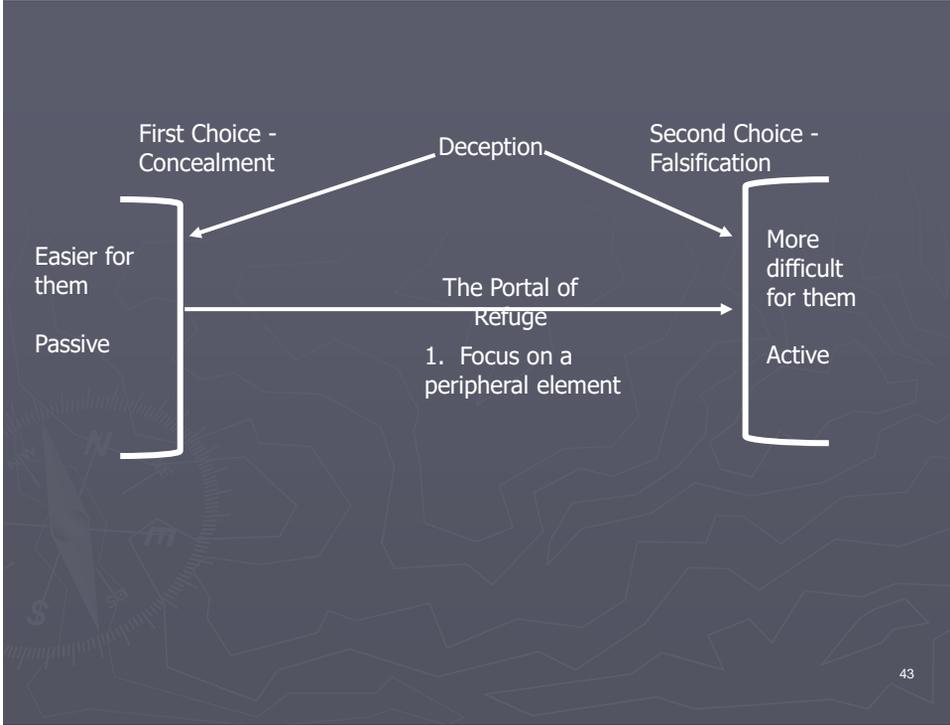
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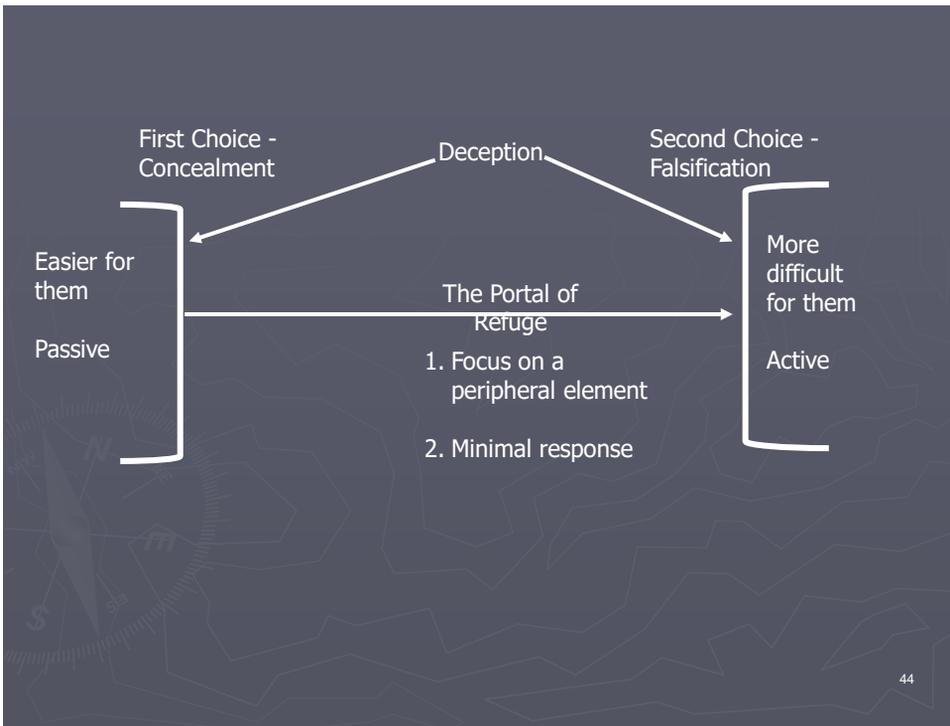
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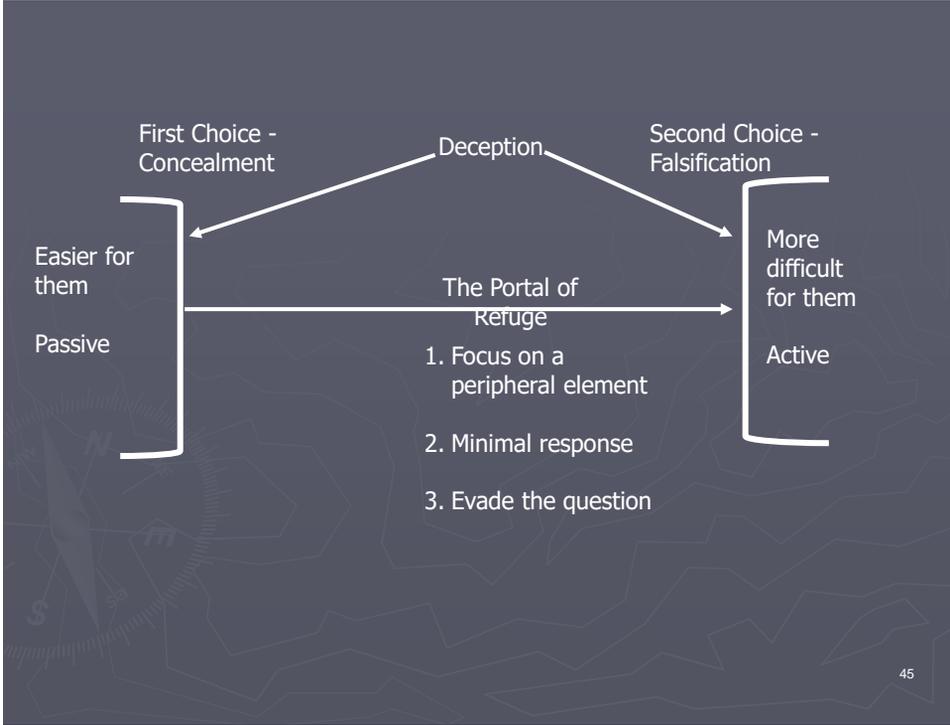
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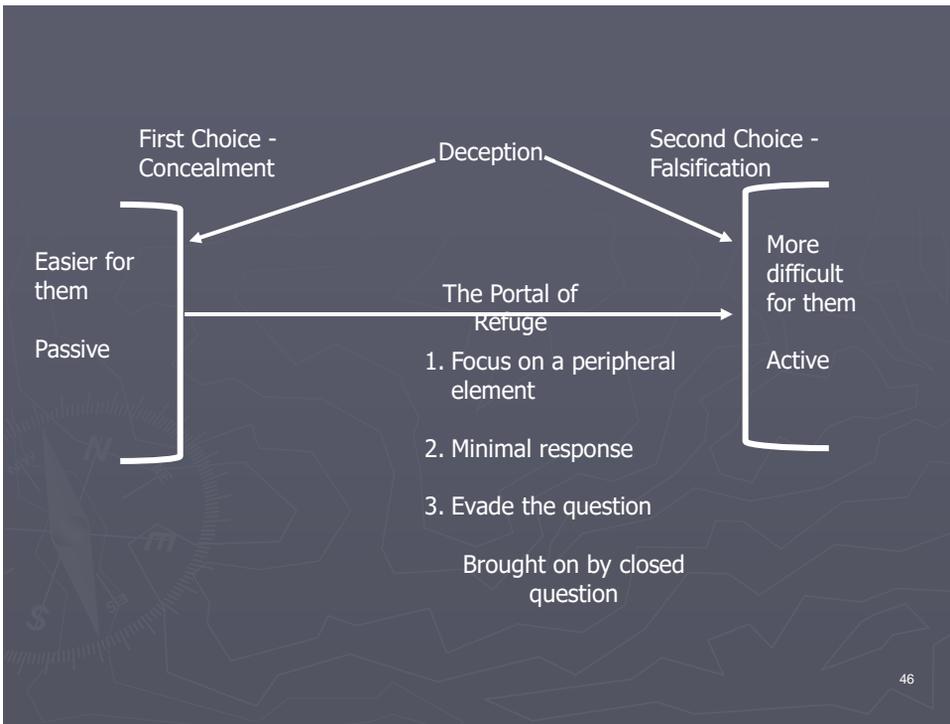
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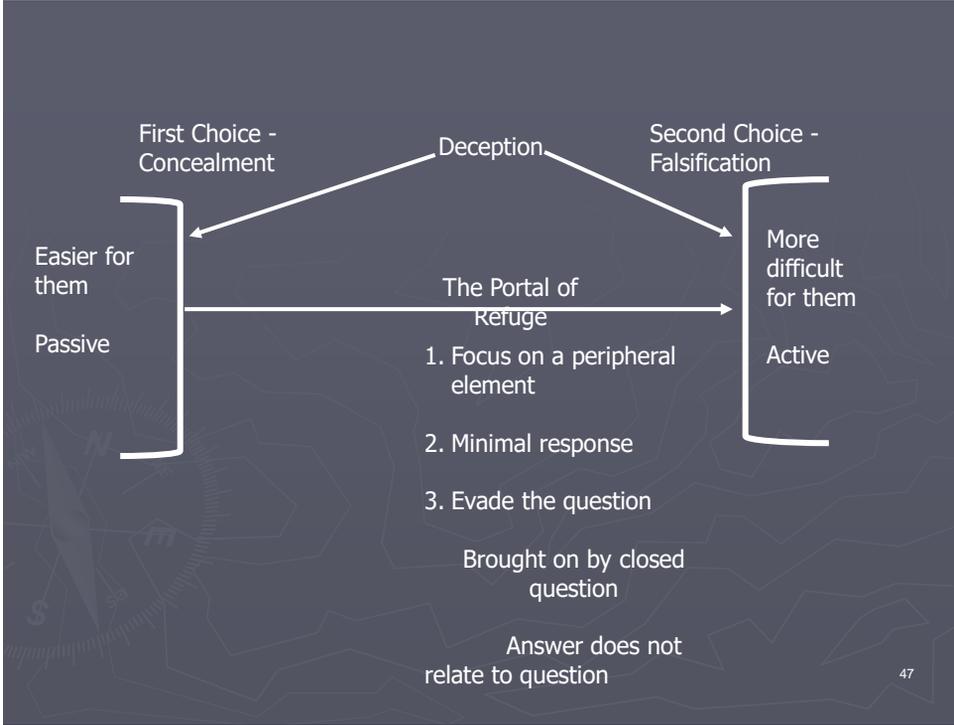
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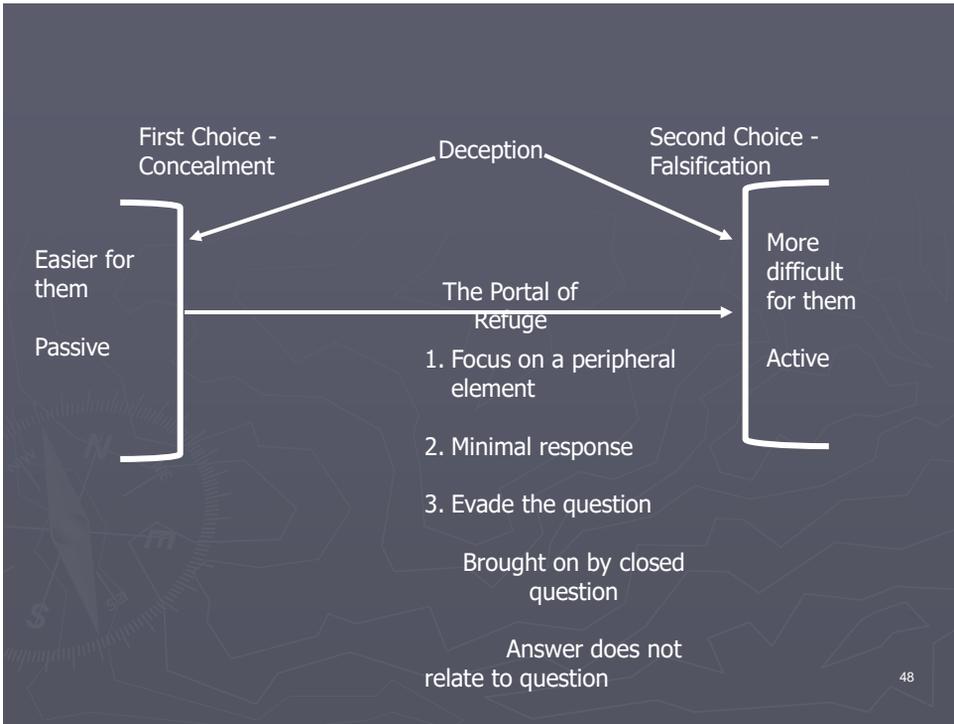
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Salient Deception Clues

Individual is:

- Less Certain – use of modifiers;

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Salient Deception Clues

Individual is:

- Less Certain – use of modifiers;
- Fewer Factual Statements

50

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Salient Deception Clues

Individual is:

- Less Certain – use of modifiers;
 - Fewer Factual Statements
 - Mention their own experience less often:

51

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Passive voice

I got to work yesterday at eight am.

I opened my drawer and got my deposit bag.

Saw that my deposit bag was \$2500 short

Looked into my associate's bag for the money

Saw the money was not in the bag

I went back to my desk and called my boss
and told her the money was missing.

52

52

Second person referencing

Sometimes when **you** get busy, **you** will not finish the paperwork immediately. Later on, when **you** get the chance, **you** will reconstruct the transactions as best as **you** can remember.

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53

- Adaptors – internal, self and object;

54

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- Adaptors – internal, self and object;
 - Response latency will increase

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Response Latency

Question Answer

Question Answer

Question Answer

Silence

Vocal

Verbal

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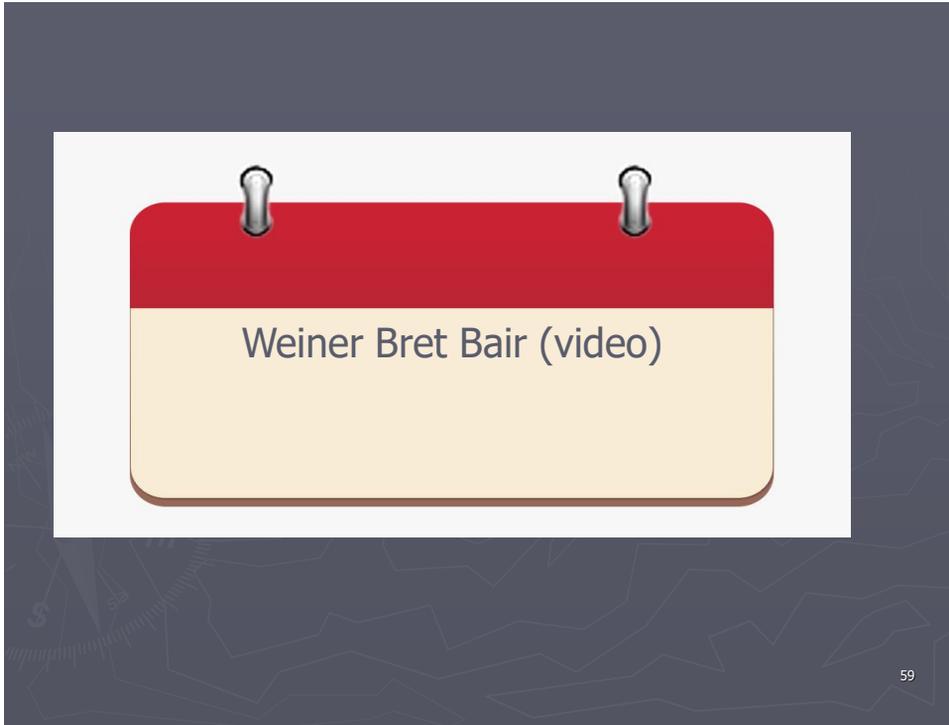
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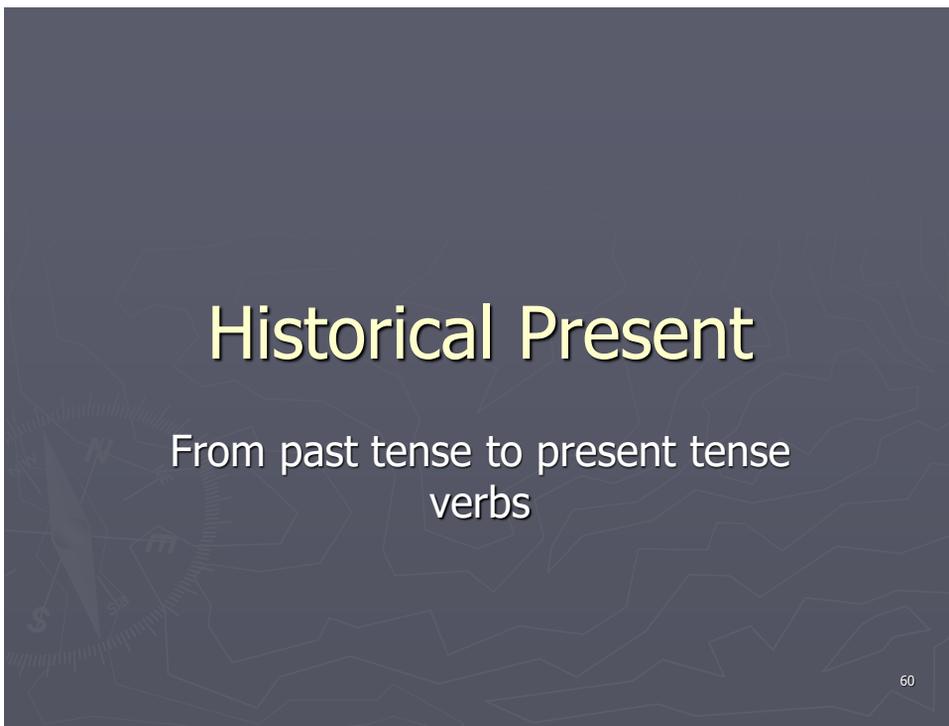
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I got to work yesterday at eight am.
I opened my drawer and got my deposit bag.
I **see** that my deposit bag is \$2500 short
I **look** into my associate's bag for the money
I **see** the money is not in the bag
I went back to my desk and called my boss
and told her the money was missing.

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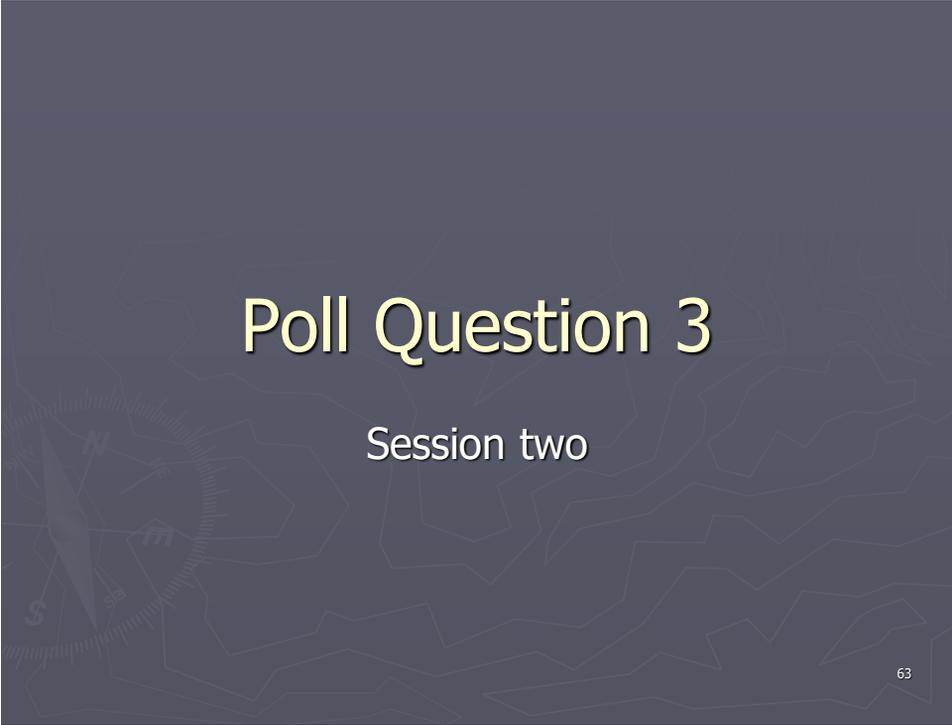
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Clusters

I got to work yesterday at eight am.
I opened my drawer and got my deposit bag.
See that my deposit bag is \$2500 short
Look into my associate's bag for the money
See the money is not in the bag
I went back to my desk and called my boss
and told her the money was missing.

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Poll Question 3

Session two

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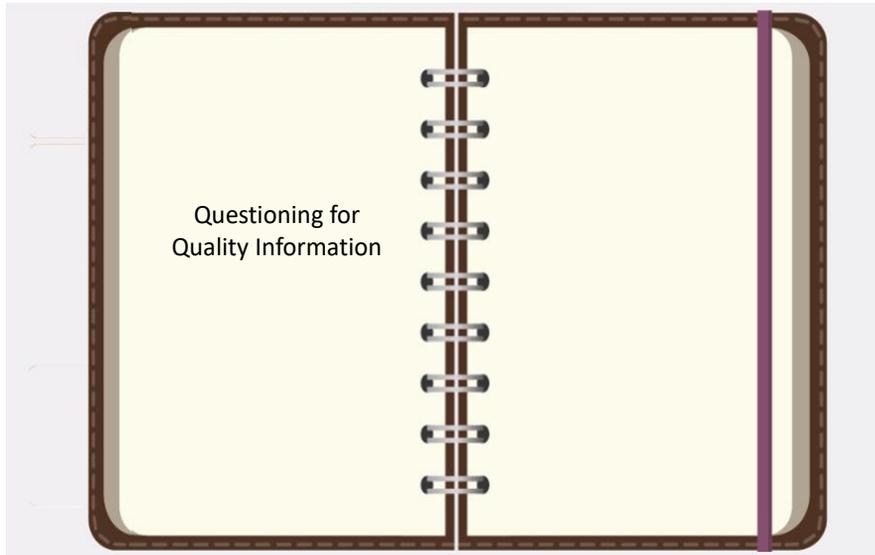
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Summary

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1

1



2

2



2 Minutes to write
20 questions

3

3

From where did the water come?
How did the water get into the glass?
What happened to the rest of the water?
Who put the water into the glass?
Where did the glass come from?
What is in the water?
What is **not** in the water?
What temperature is the water?
How much water is in the glass?
How long has the water been in the glass?

4

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How much water can the glass hold?
Is the water drinkable?
Is it, indeed, water?
What does the water taste like?
Are there indications someone drank
from the glass?
Who made the glass?
Are there similar glasses around?
Are there any imperfections on the glass?
What is the temperature of the area
surrounding the glass?

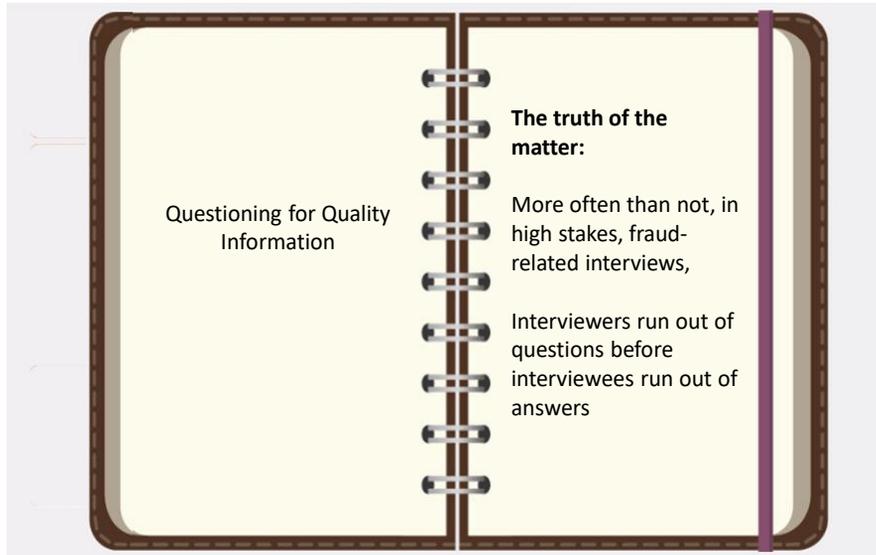
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Who owns the glass?

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When conducting High Stakes, fraud-related Interviews:

Don't leave anything on the table.

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From an interviewing perspective, we often leave money on the table

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Money, in this case, being information

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? Regarding information:

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We leave money on the table when:

We are inadequately trained

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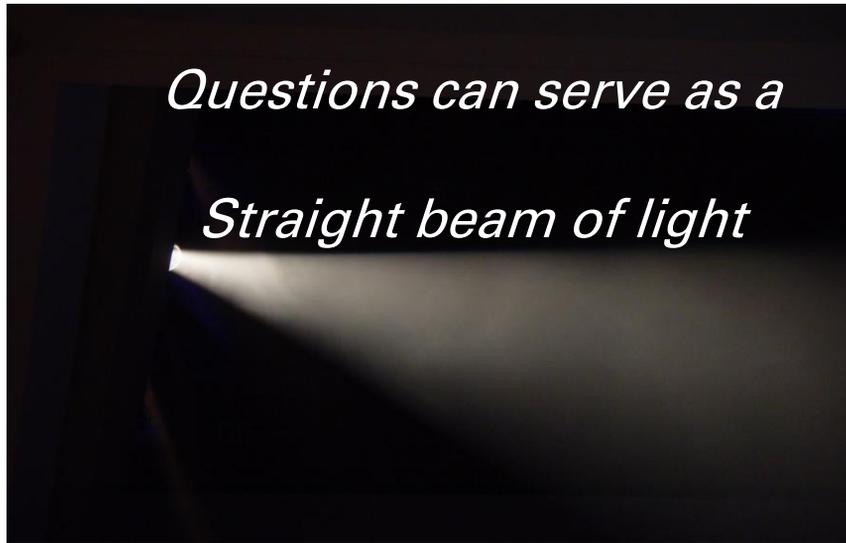
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We leave money on the table when:

We are inadequately trained We are deceived by the interviewee

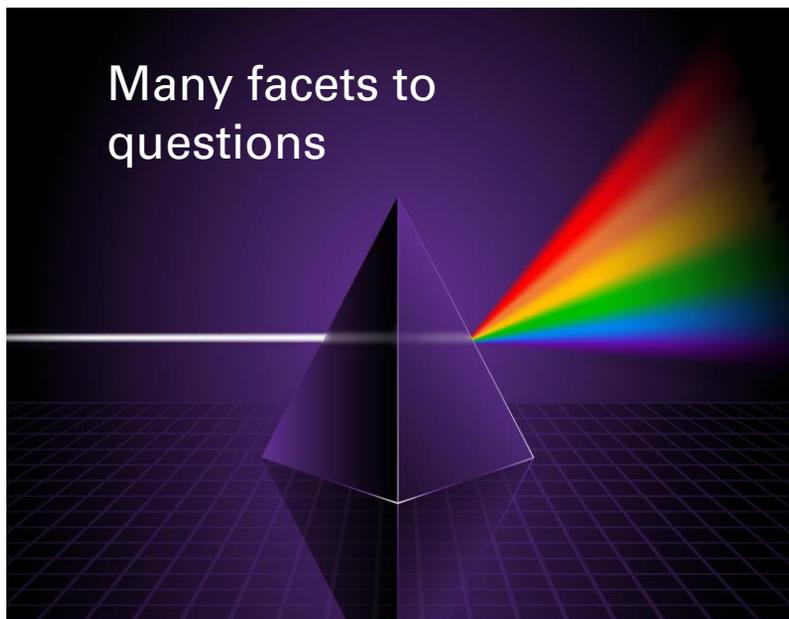
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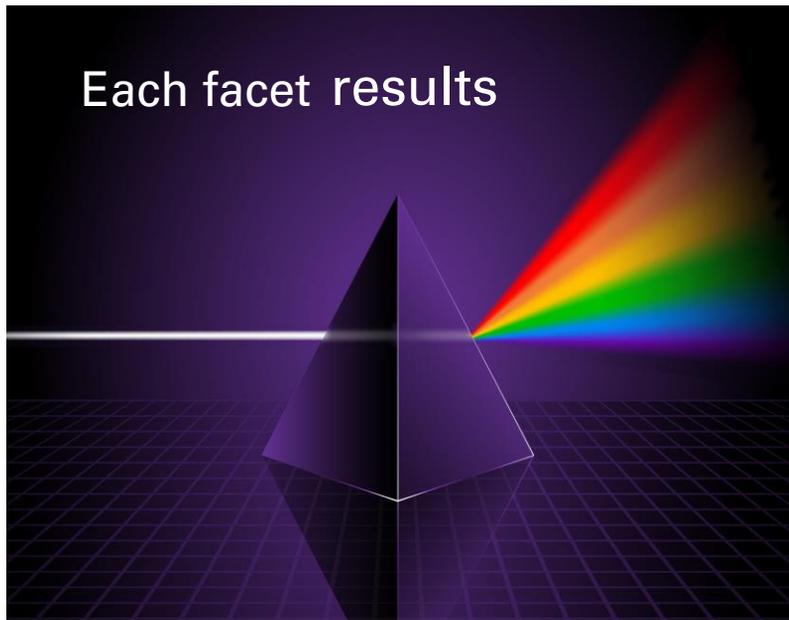
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When you ask a question



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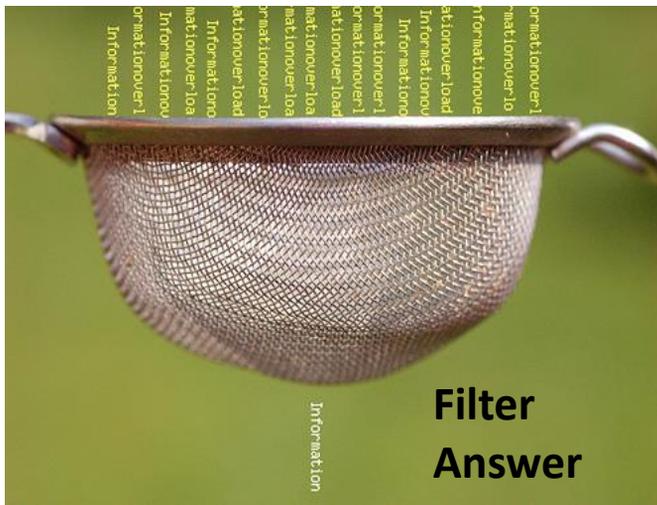
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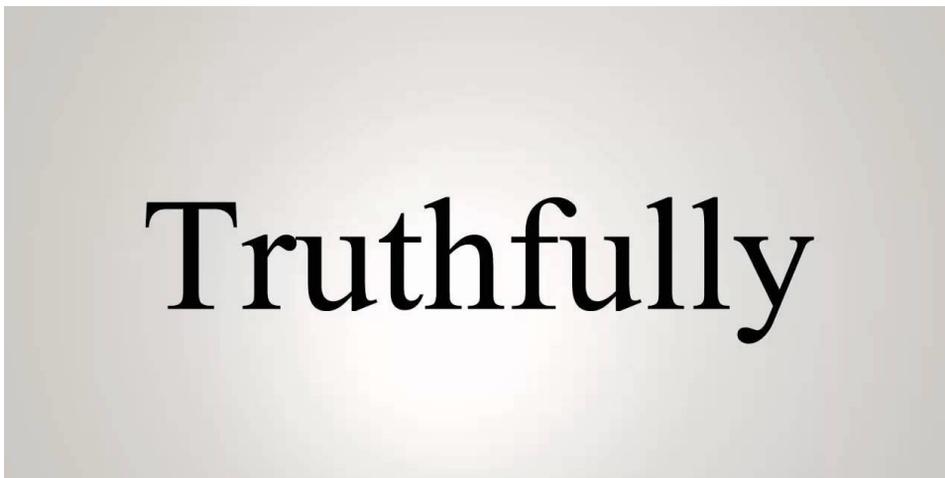
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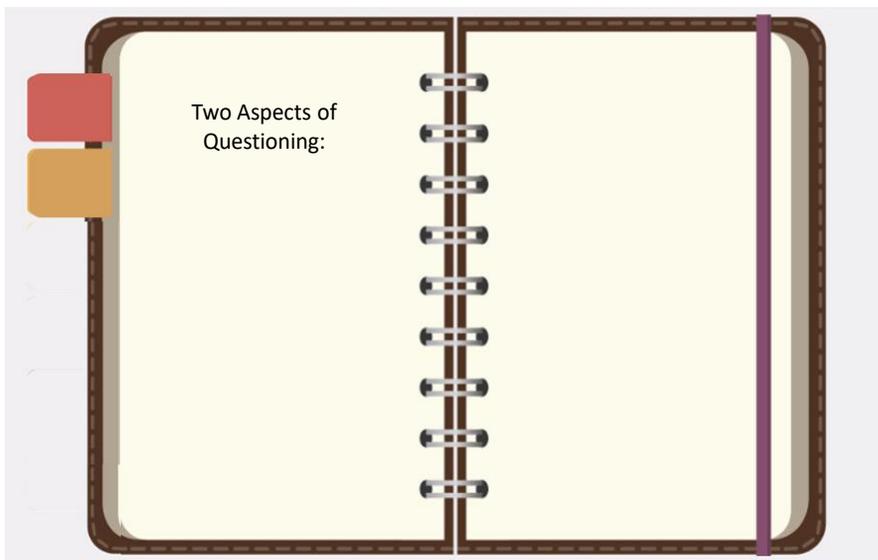
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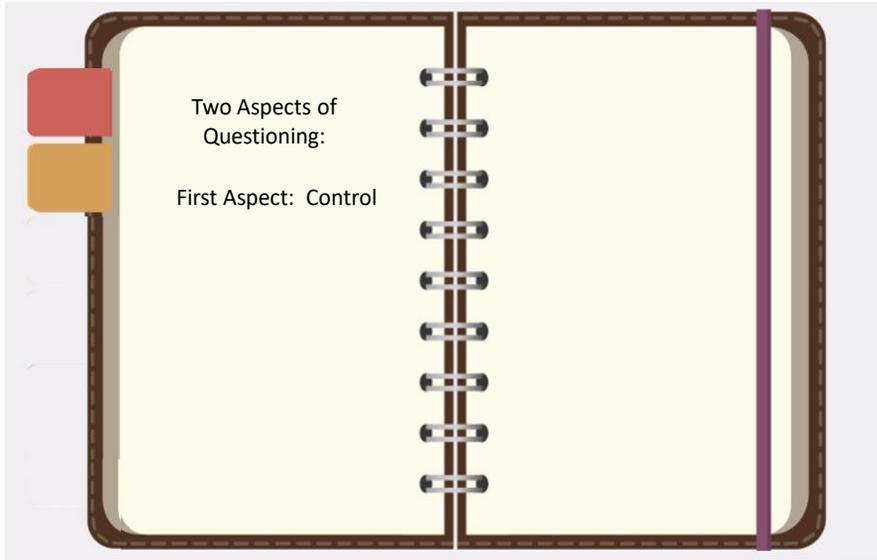
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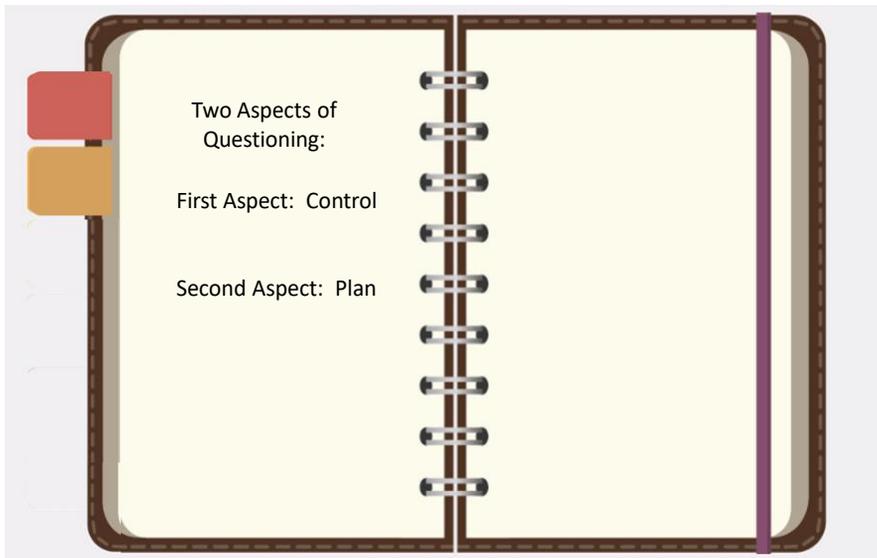
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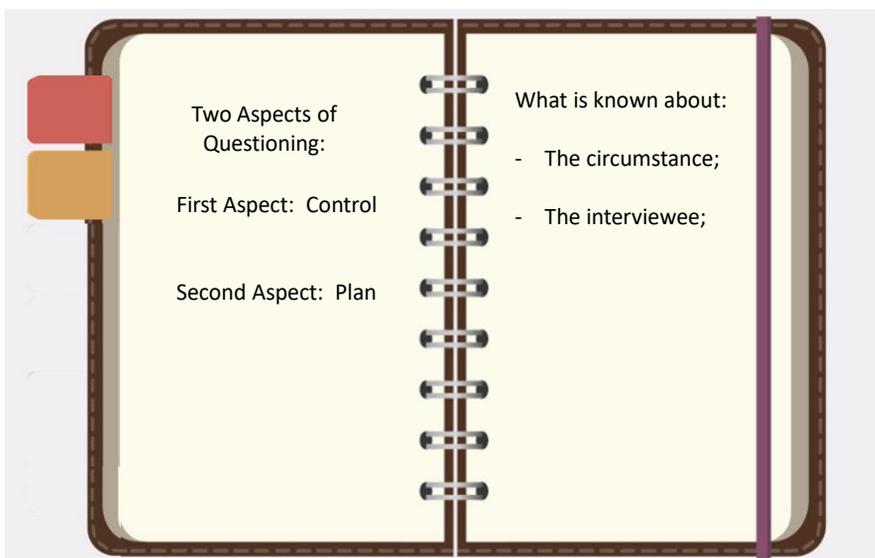
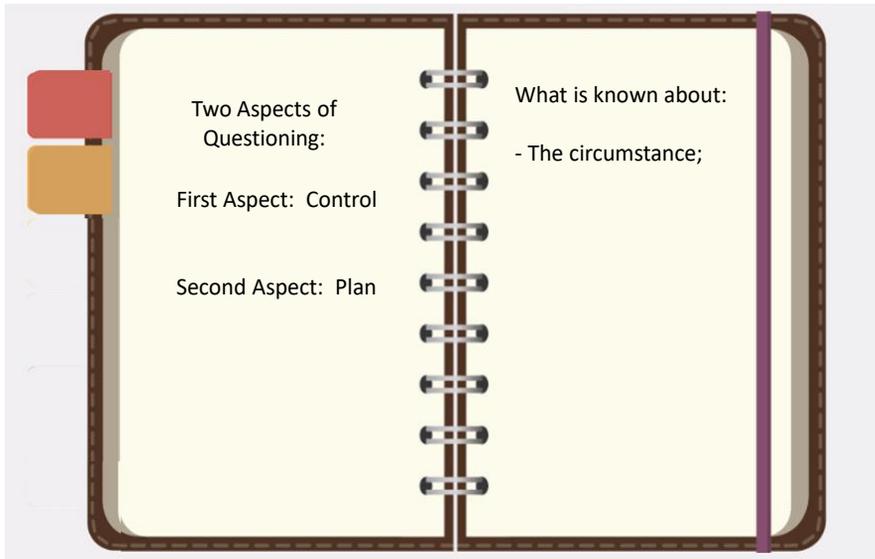
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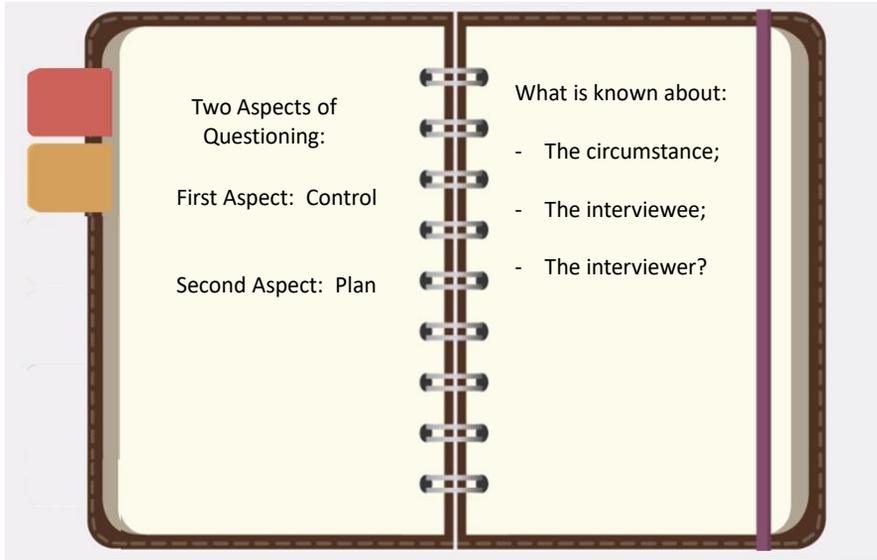
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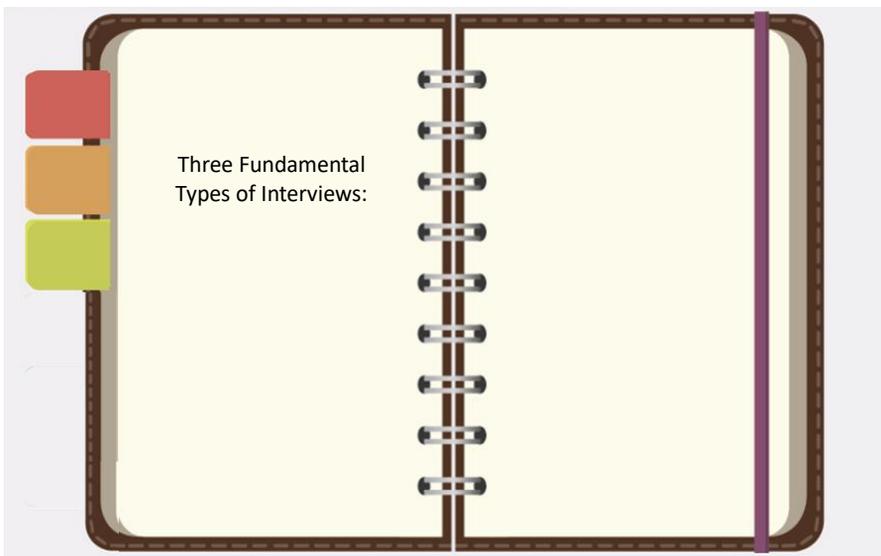
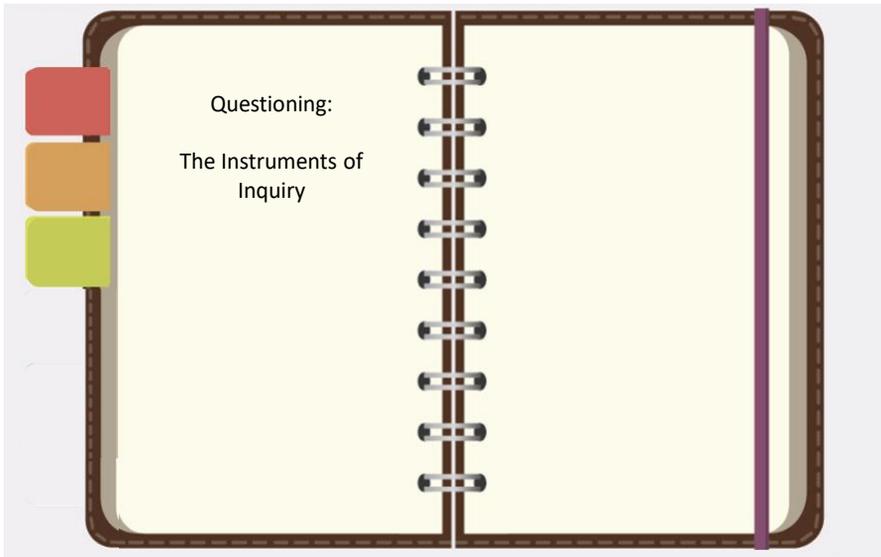
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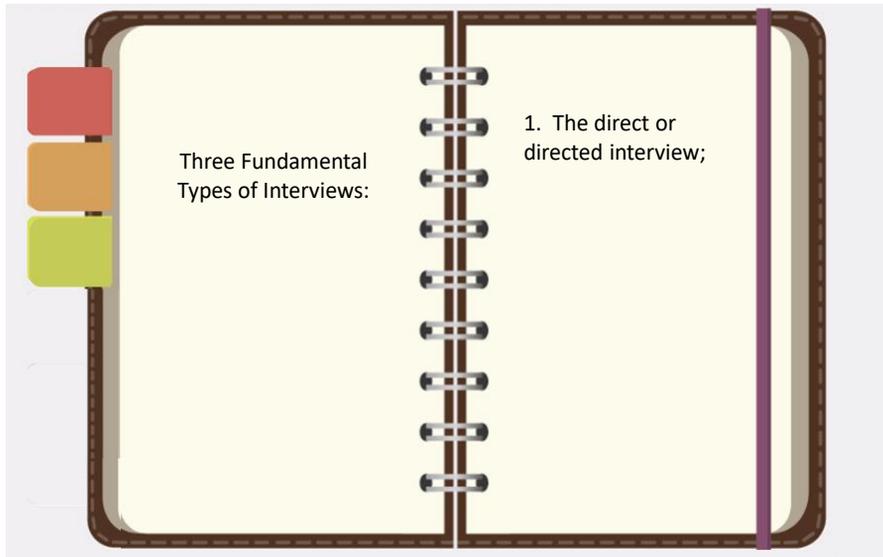


YOU *Interview*
THE WAY YOU
Practice

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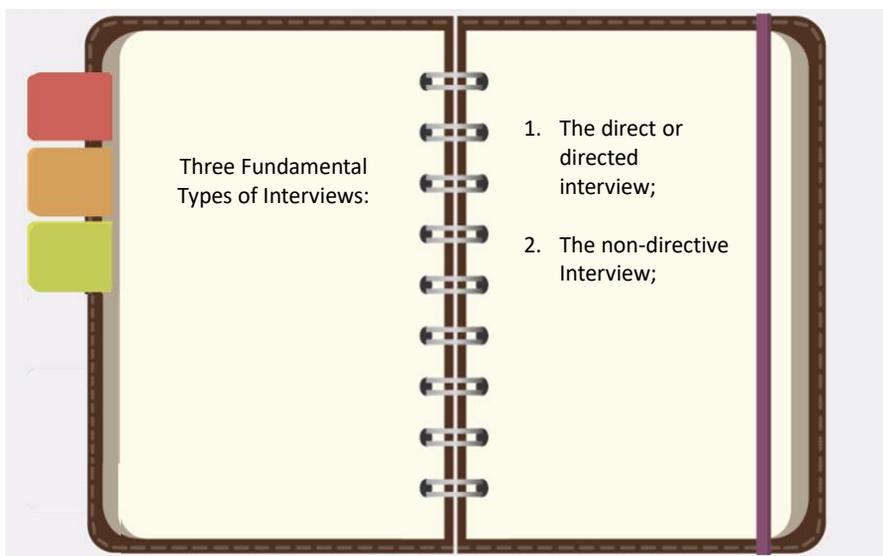
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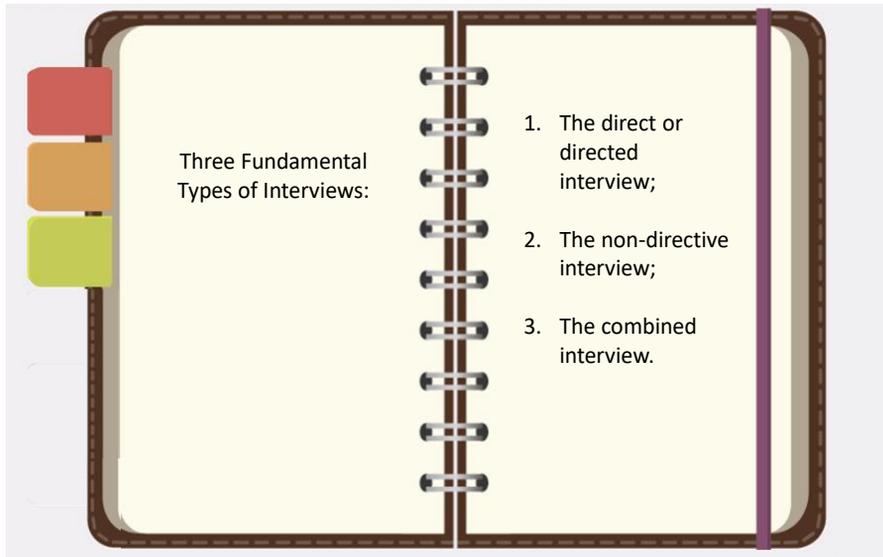
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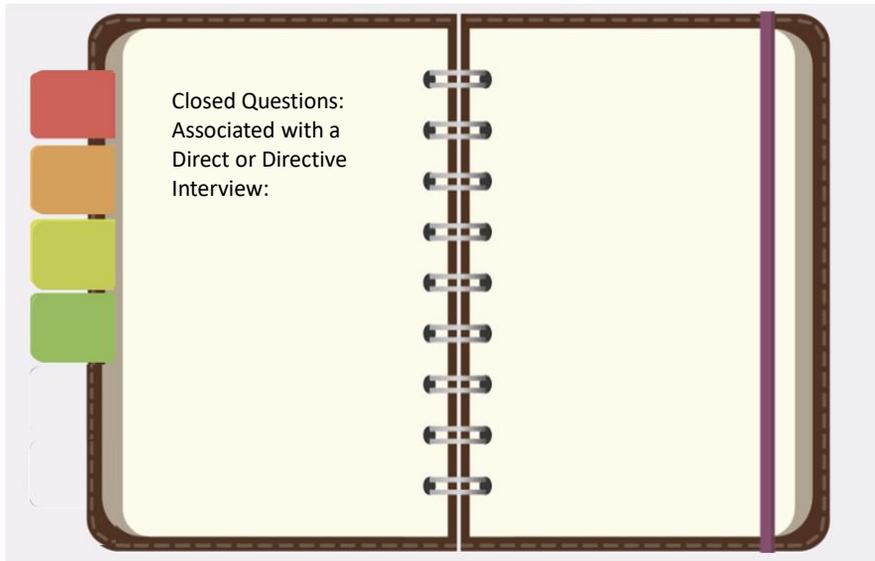
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Session 3

Poll Question 1

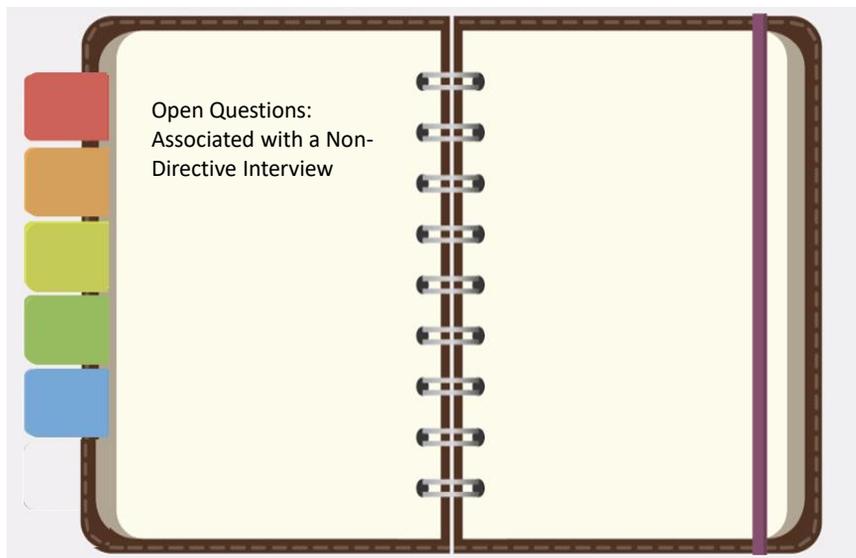
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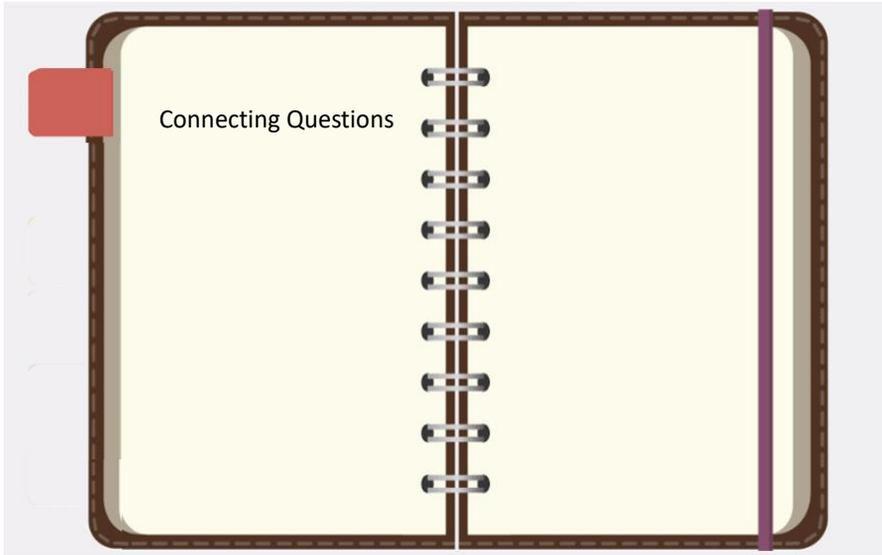
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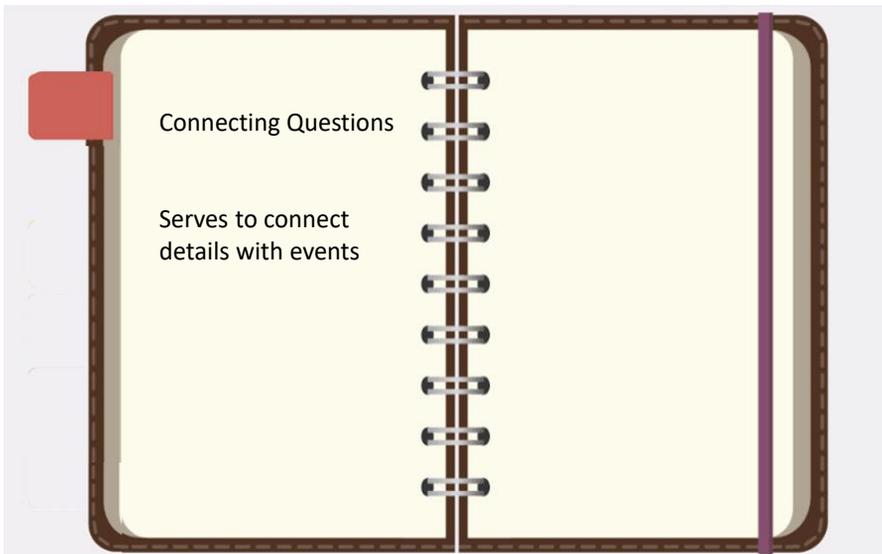
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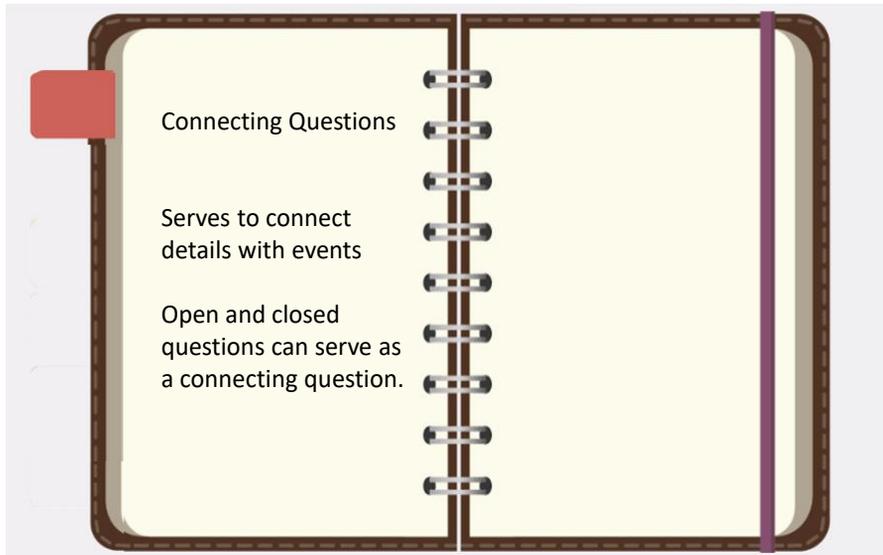
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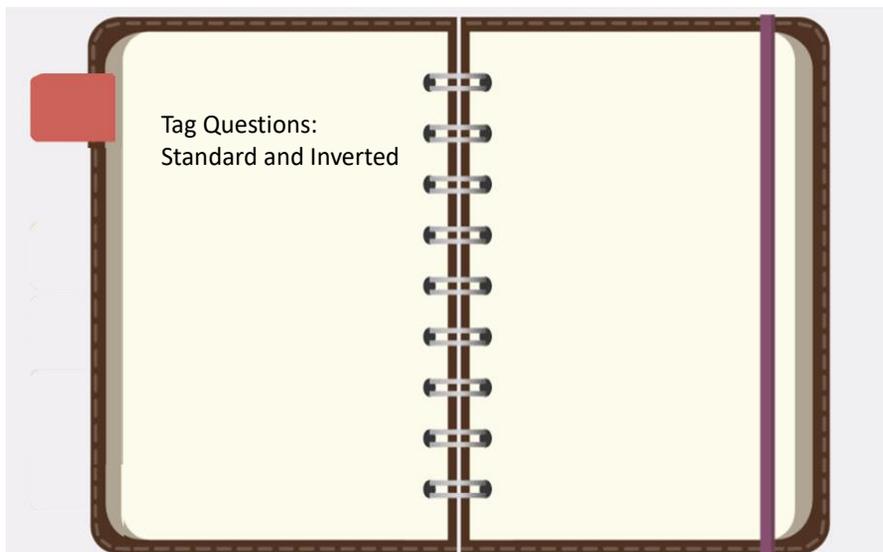
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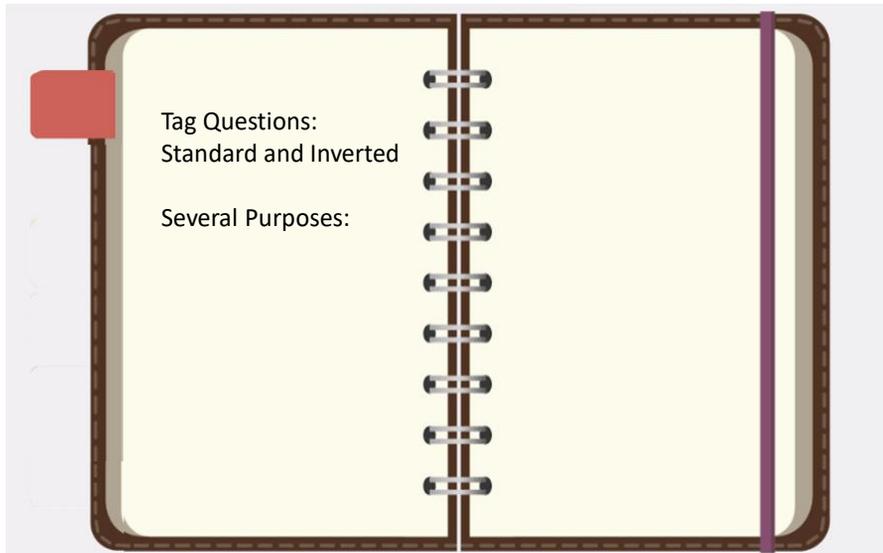
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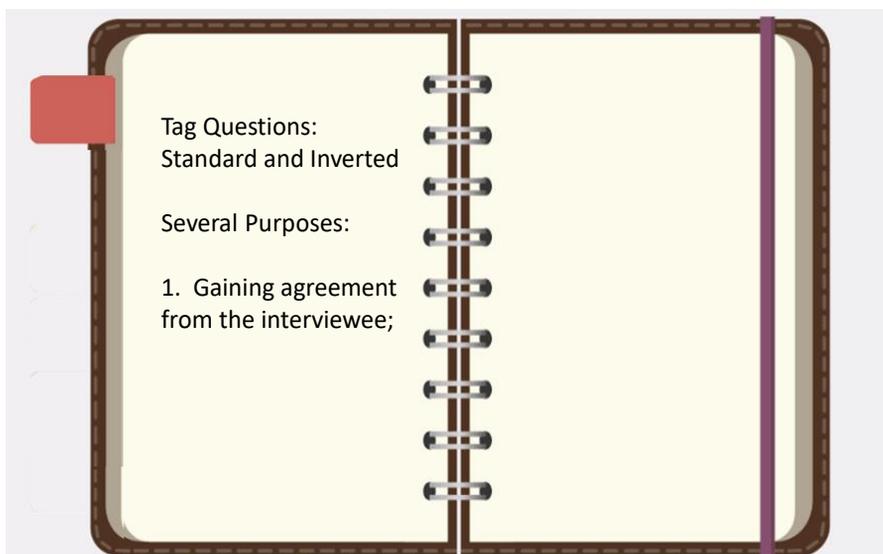
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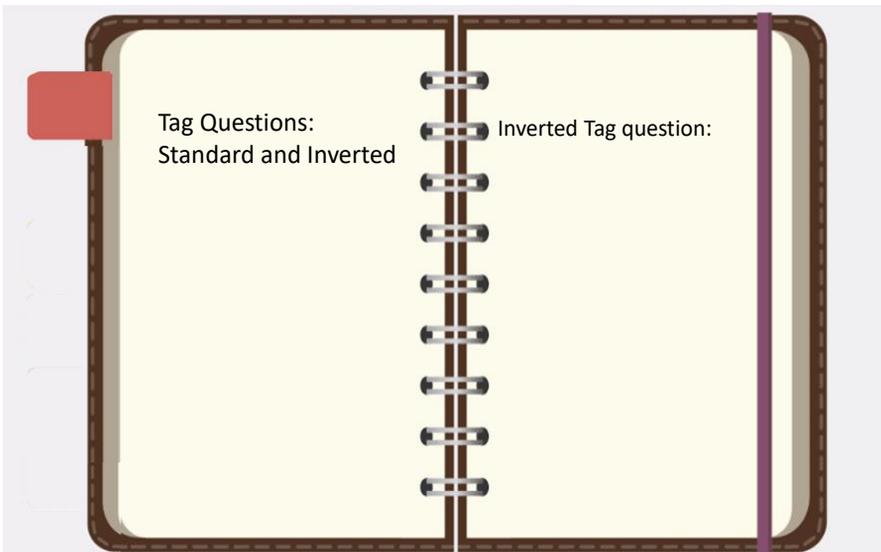
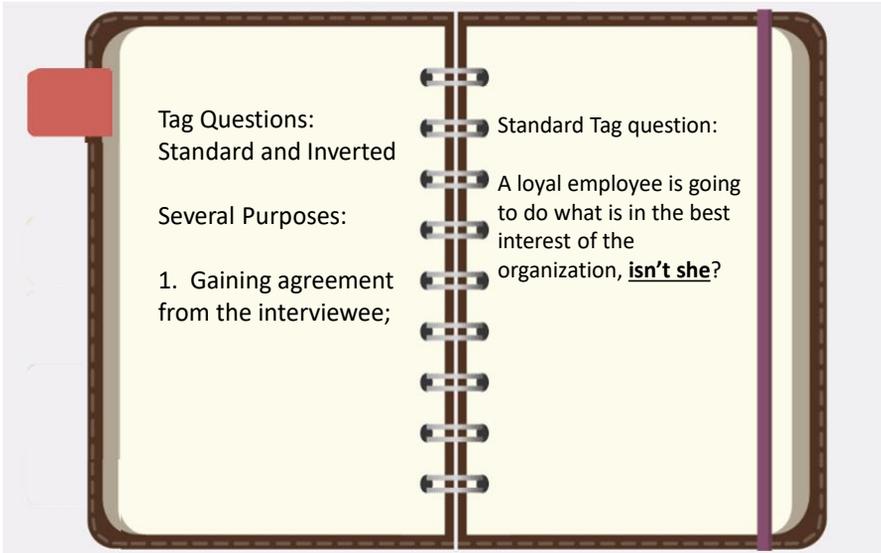
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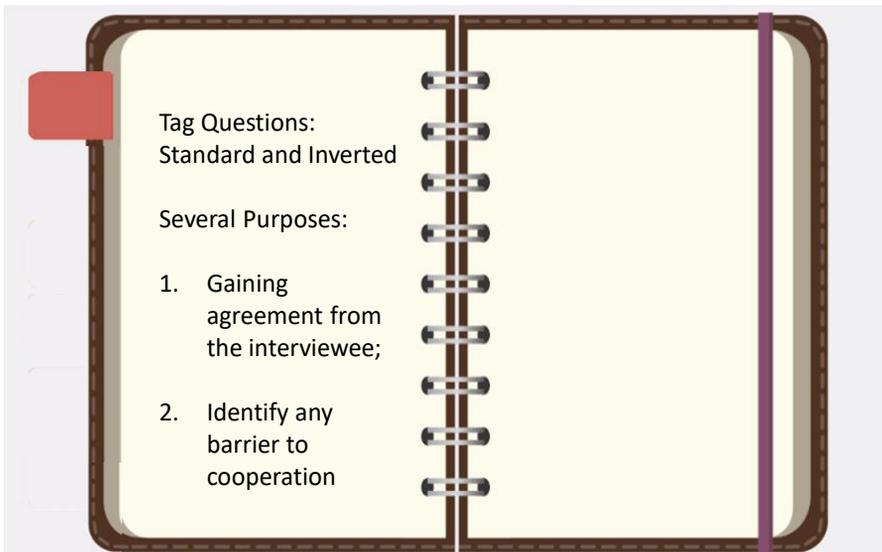
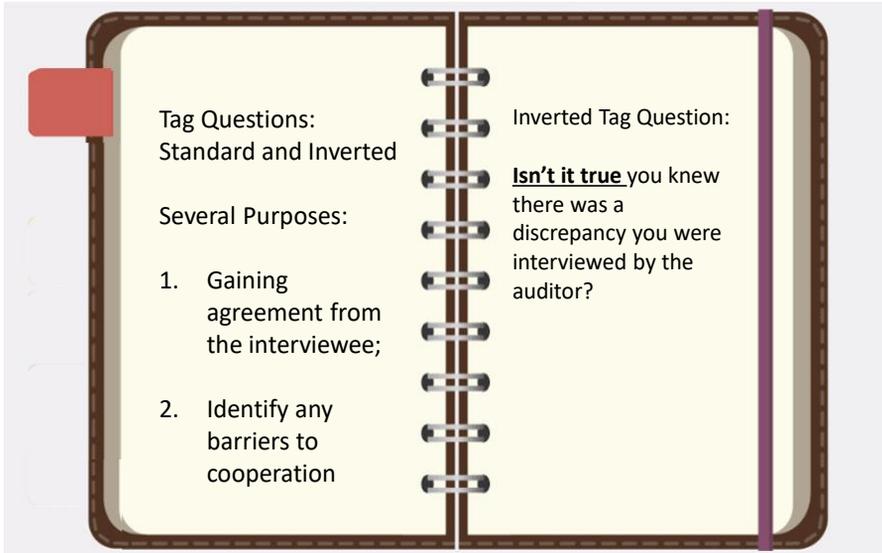
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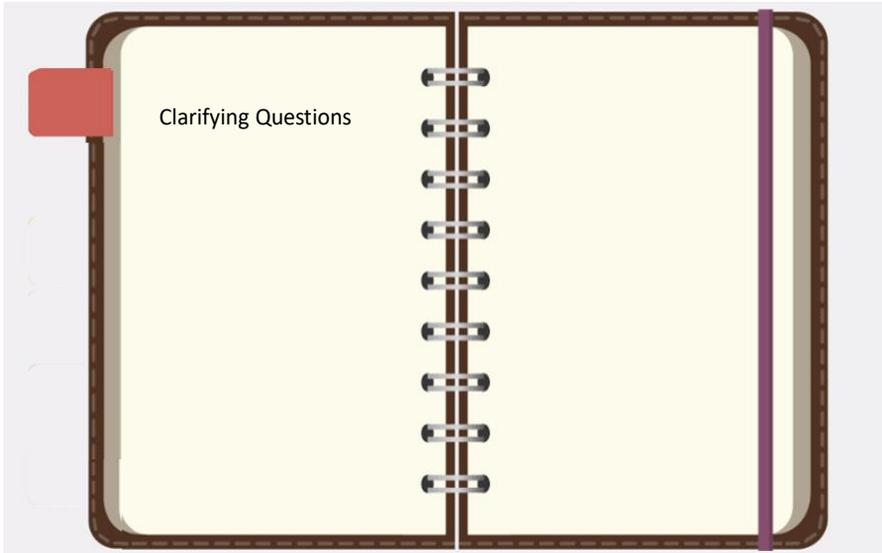


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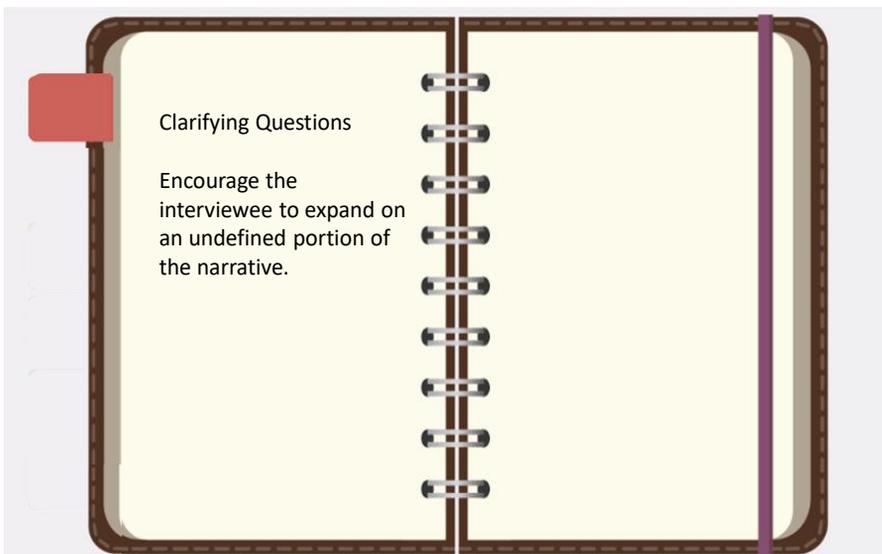






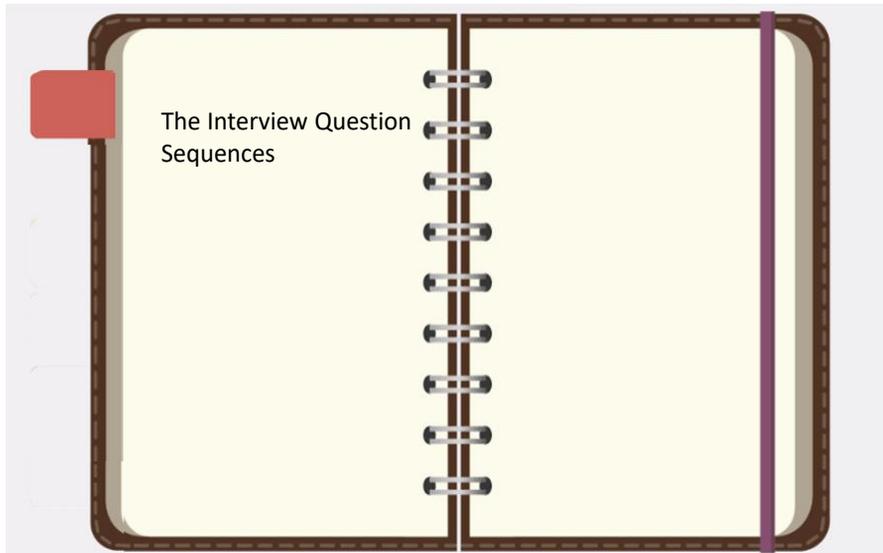
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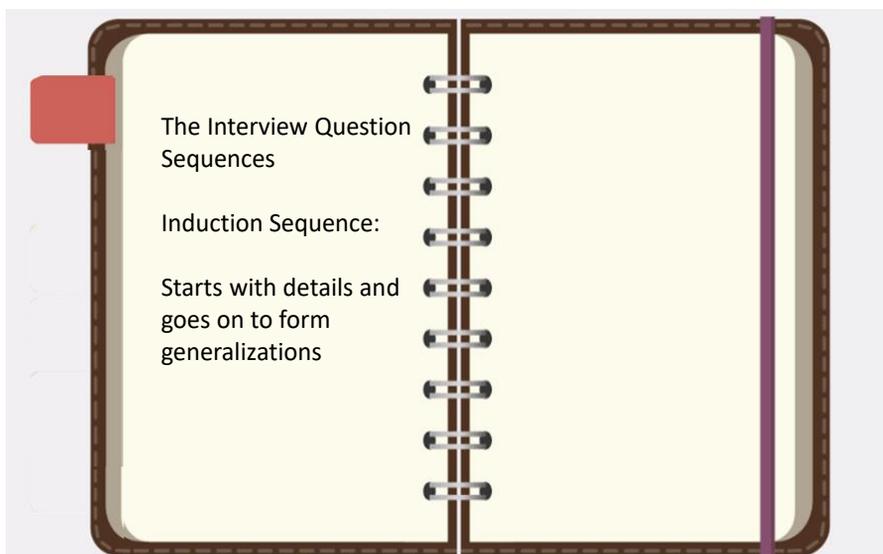
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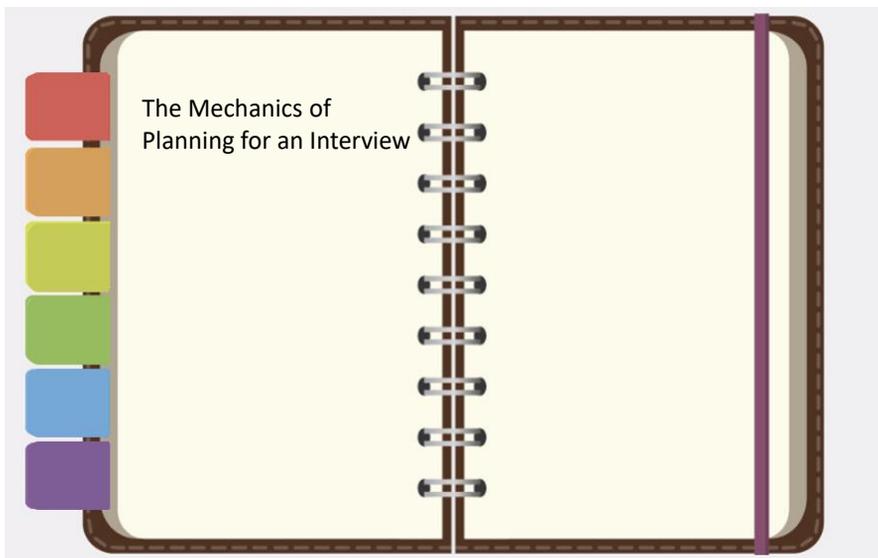
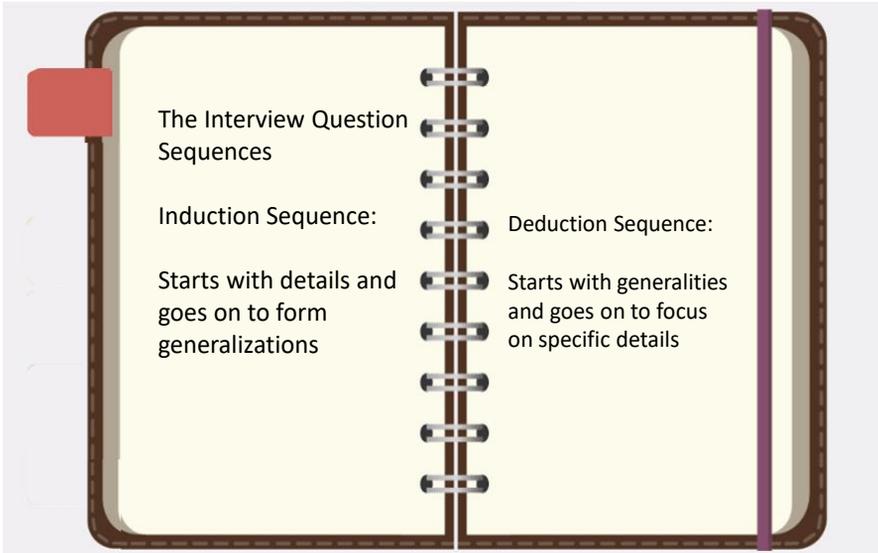
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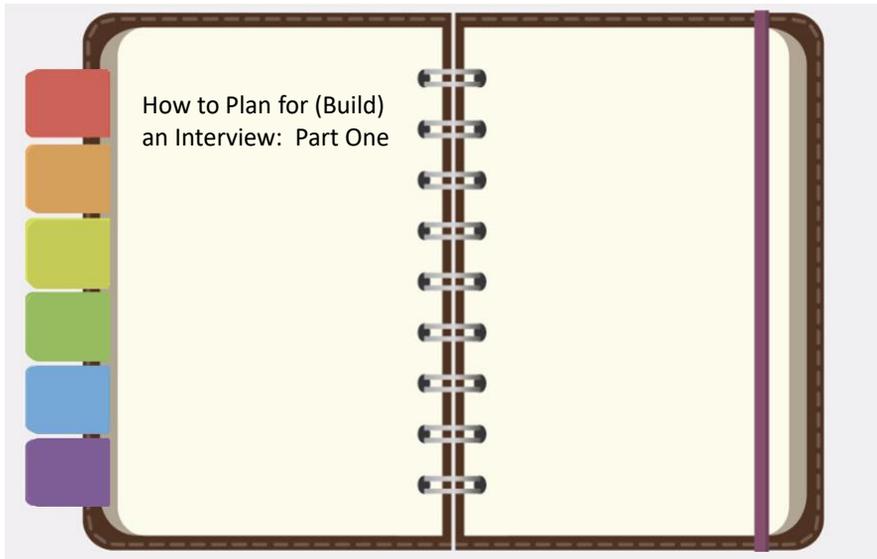
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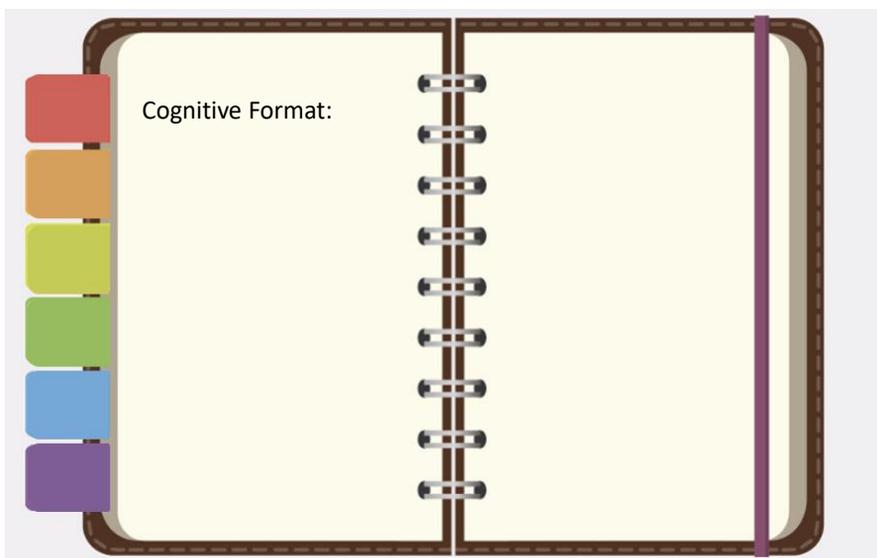
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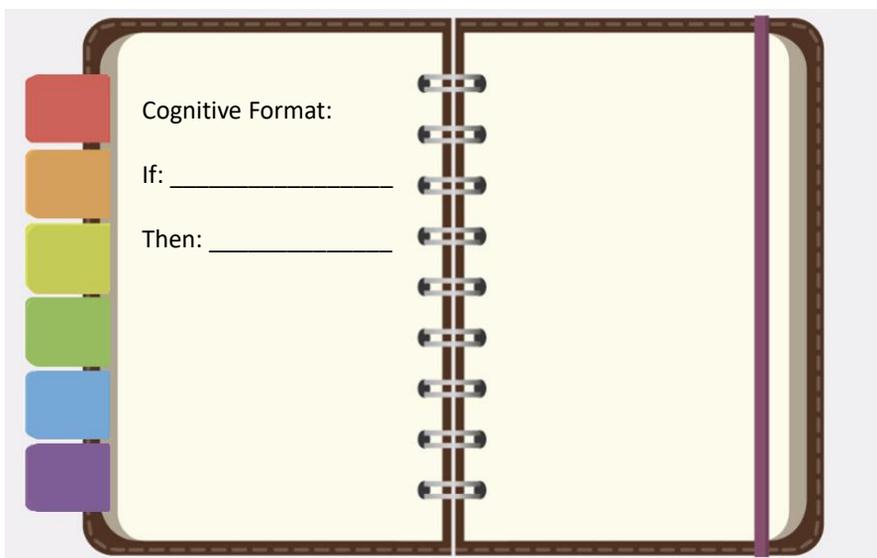
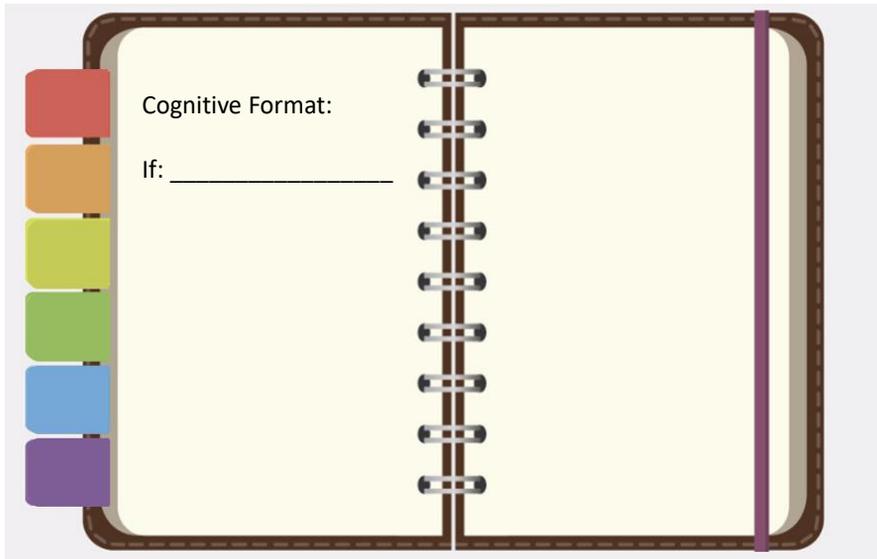
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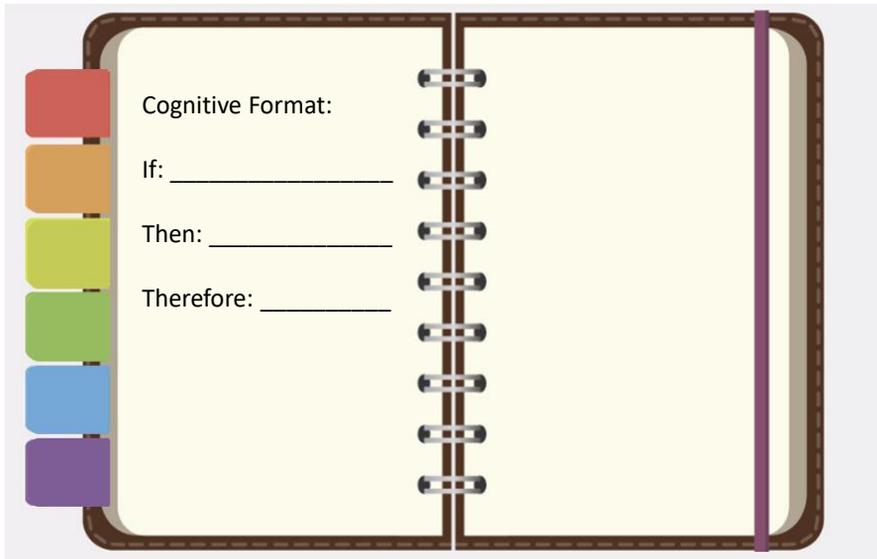
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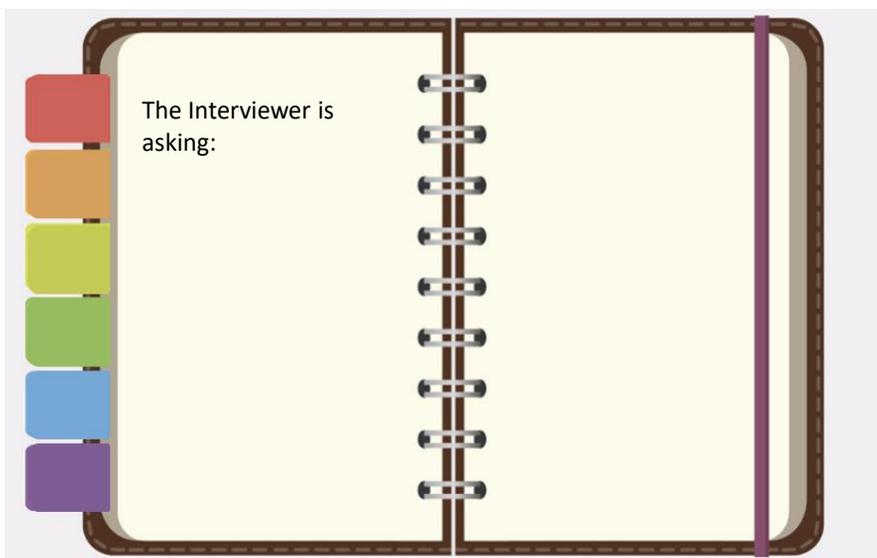
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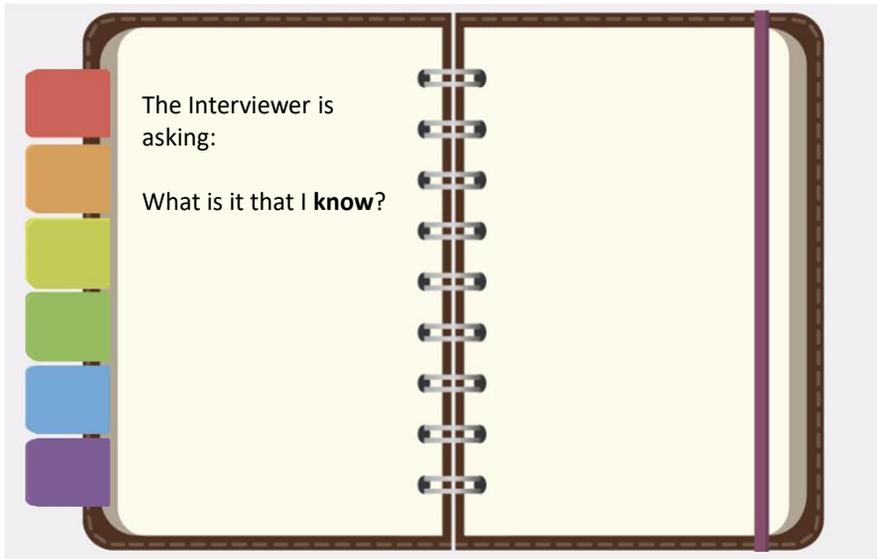
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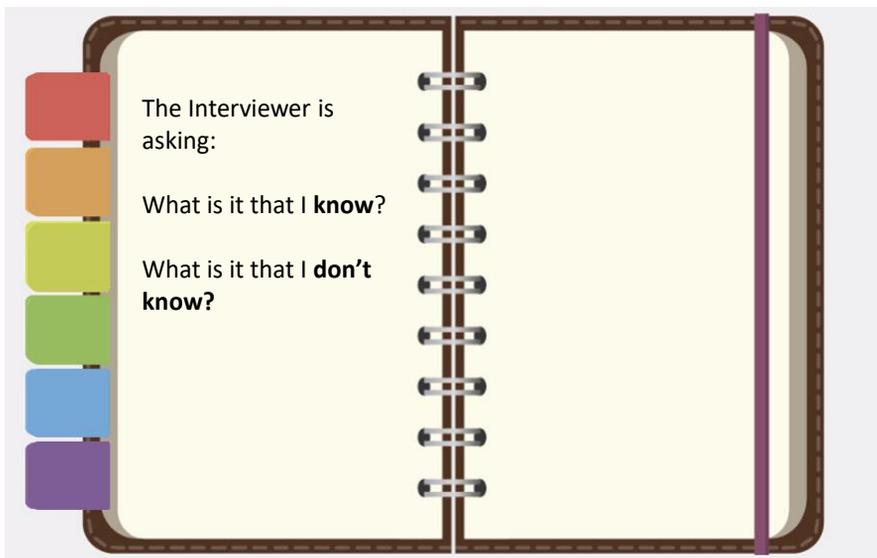
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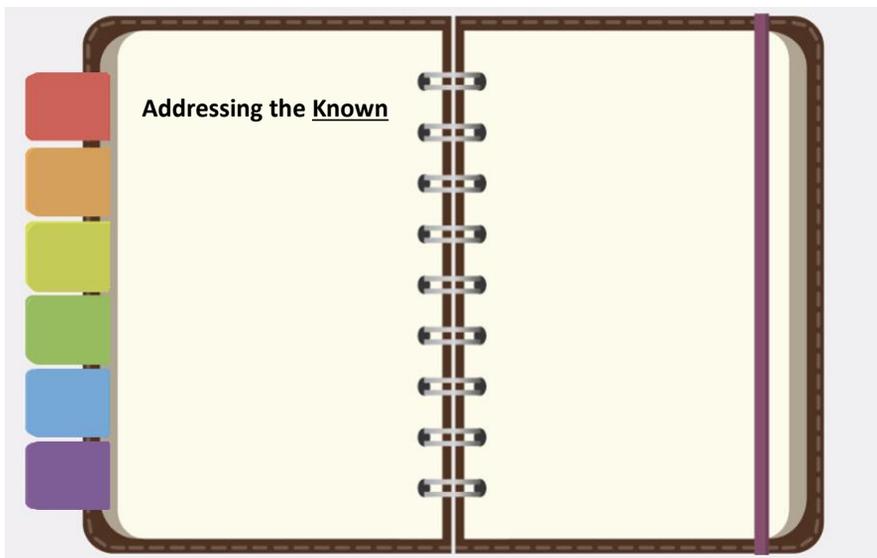
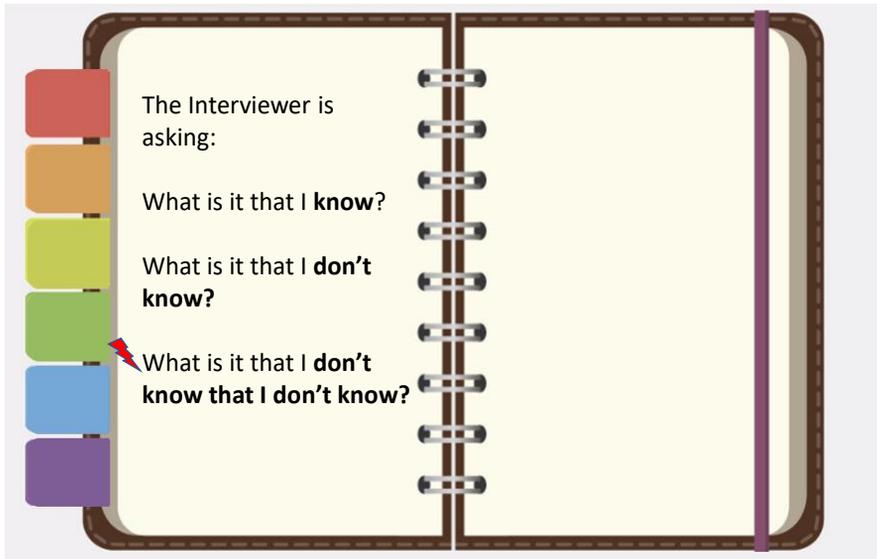
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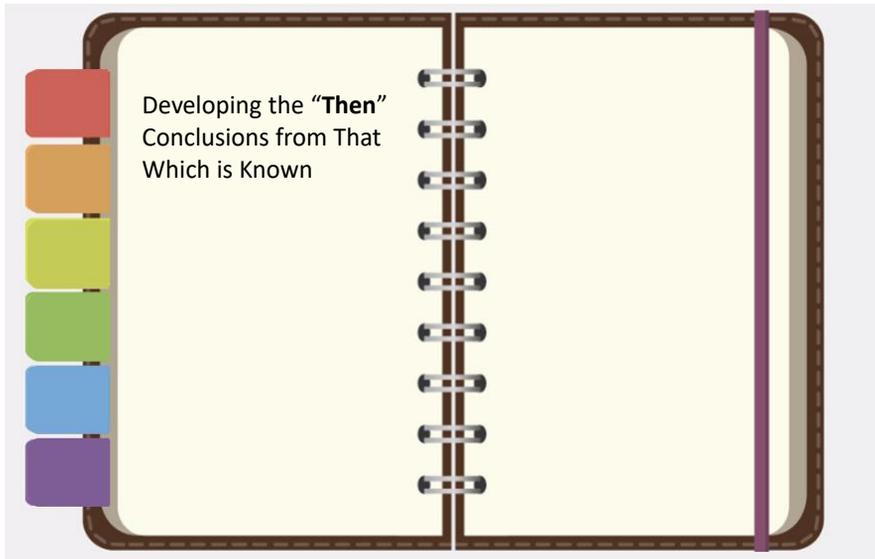
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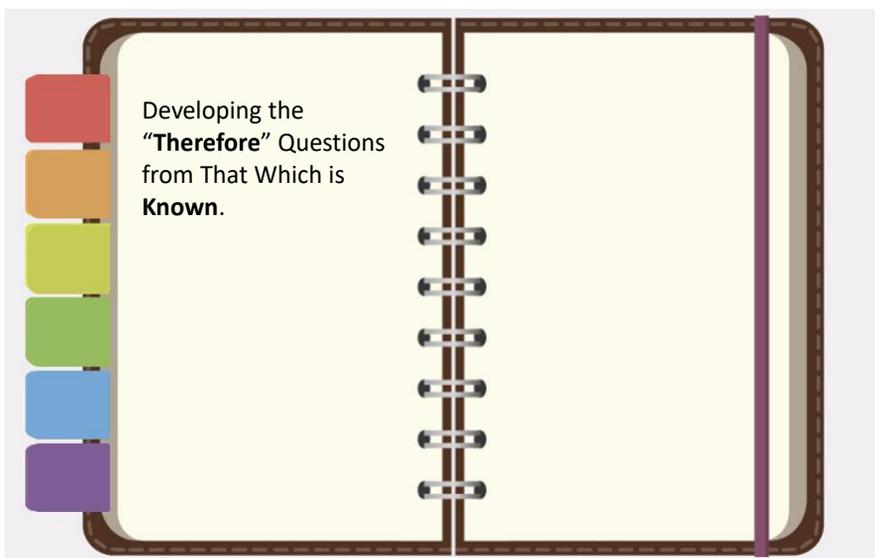
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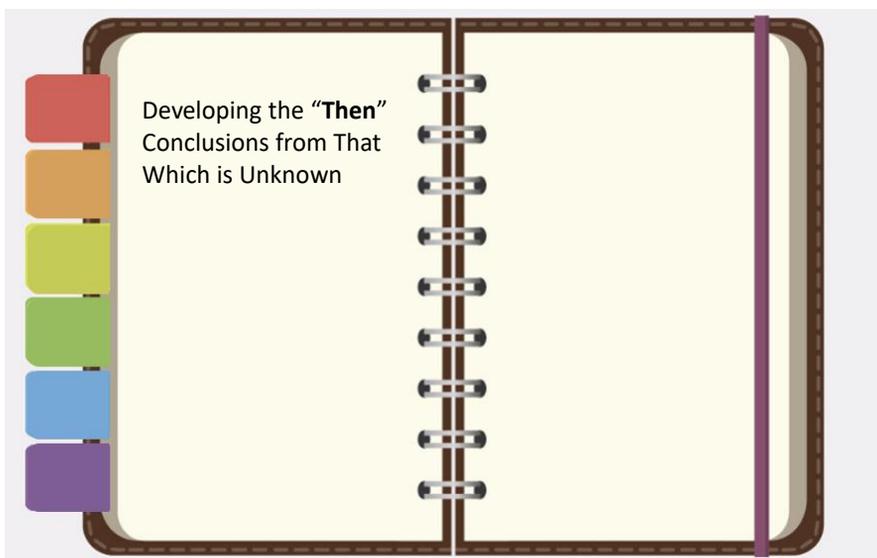
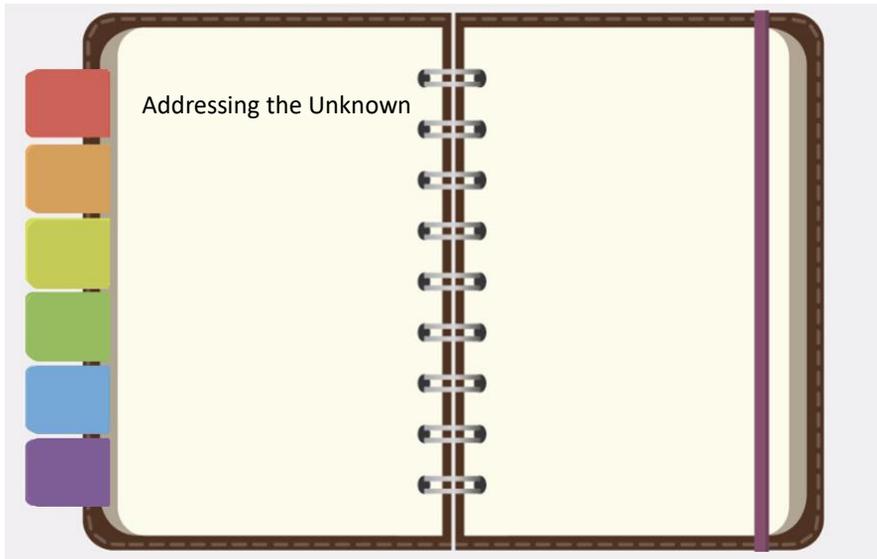
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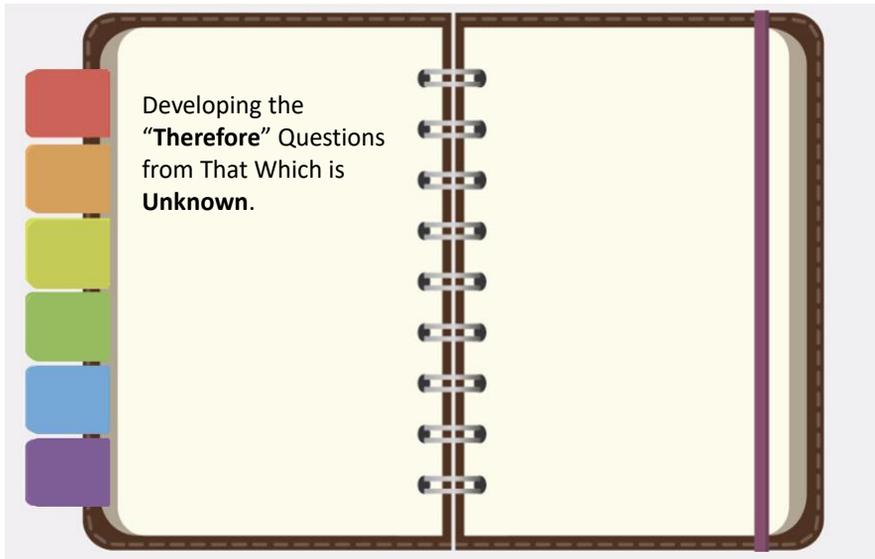
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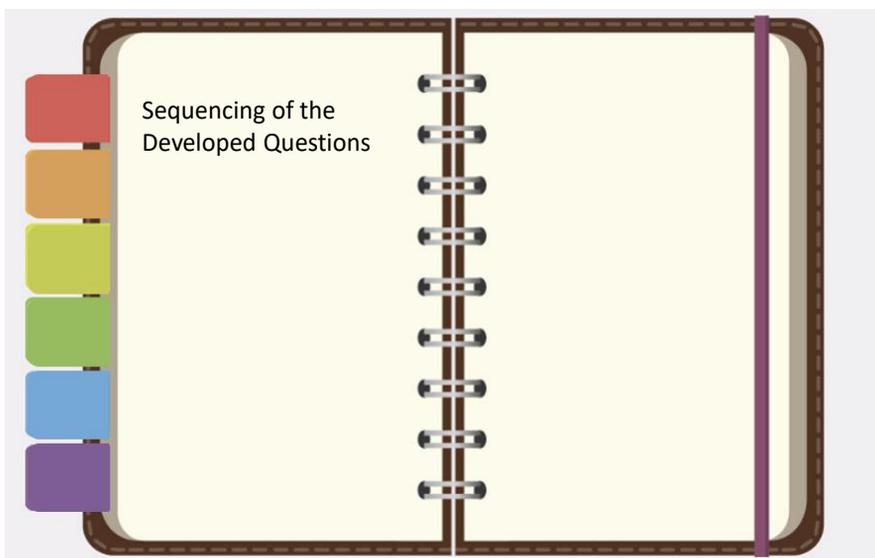
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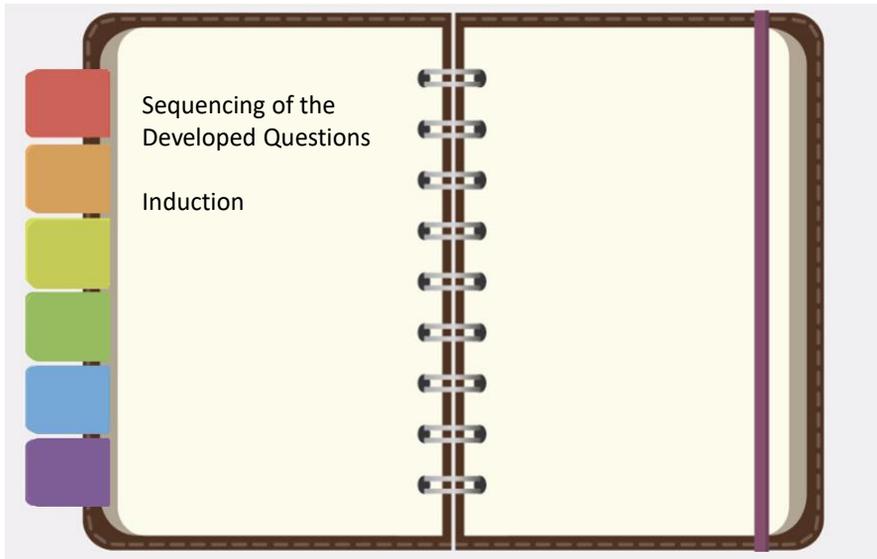
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71



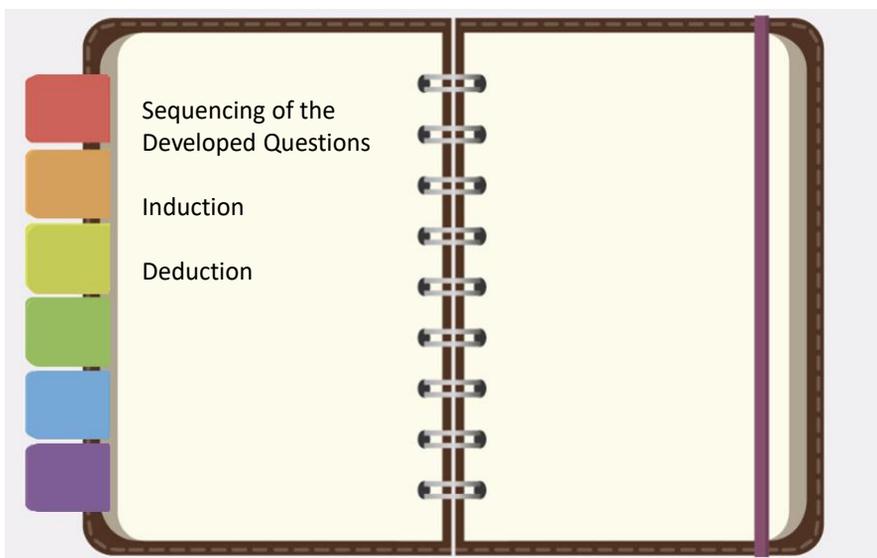
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72



73

73



74

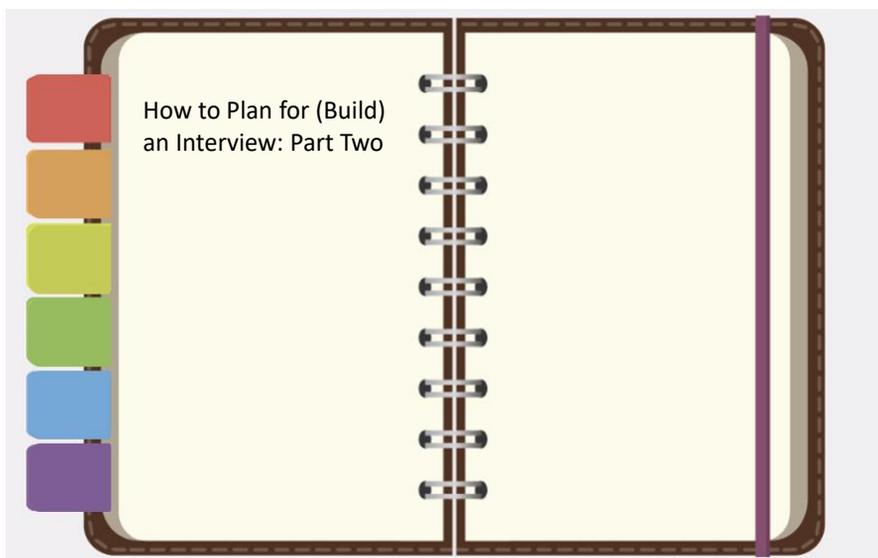
74

Session 3

Poll Question 2

75

75



76

76

Developing an endless stream of questions

77

77

The case of the missing
platinum

78

78

Added to the “IF – THEN – THEREFORE” planning process:

79

79

People:



80

80

Authorizes the purchase



People:



81

81

Makes the payment



People:



82

82

Reconciles the account

People:



83

83

Receives the purchase

People:



84

84

Enters into inventory

People:



85

85

Uses the purchase

People:



86

86

Removes from inventory



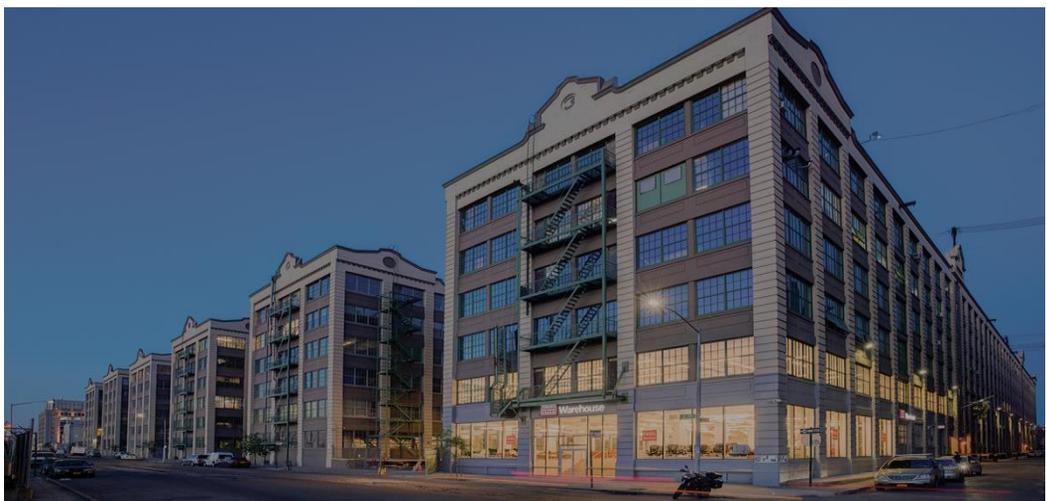
People:



87

87

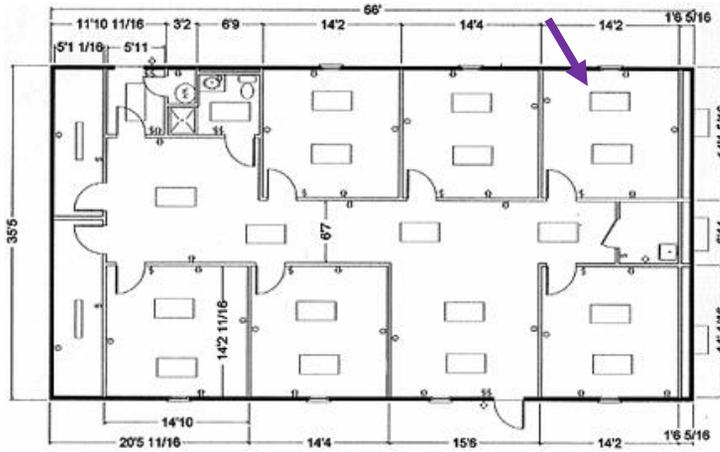
Places:



88

88

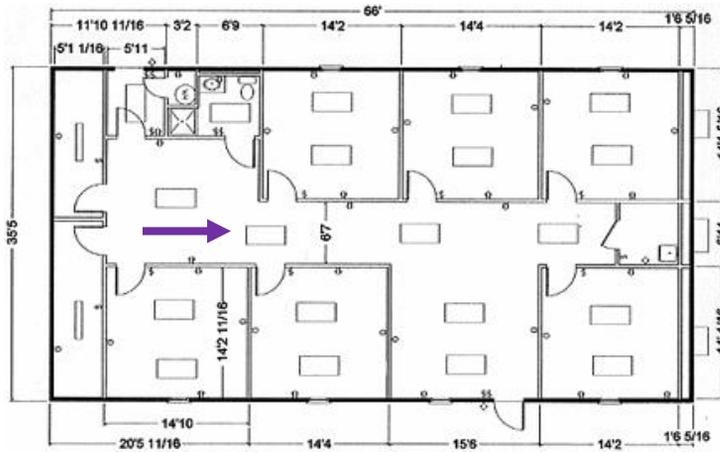
Places:



89

89

Places:



90

90

Things:



93

93

Things:



94

94

Things:



Download from Dreamstime.com

95

95

Events – in – Time:



96

96

Events – in – Time:
What happens when?



97

97

Events – in – Time:
What happens when?



98

98

4 1 1

Developing an Endless Stream of Questions

99

99

4 1 1

Developing an Endless Stream of Questions 4 elements of inquiry

100

100

4 1 1

Developing an Endless Stream of Questions
4 elements of inquiry
1 piece of paper

101

101

4 1 1

Developing an Endless Stream of Questions
4 elements of inquiry
1 piece of paper
1 hour

102

102

Session 3

Poll Question 3

103

103



104

104



105

105



106

106



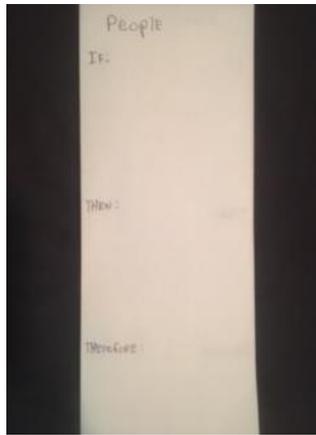
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107



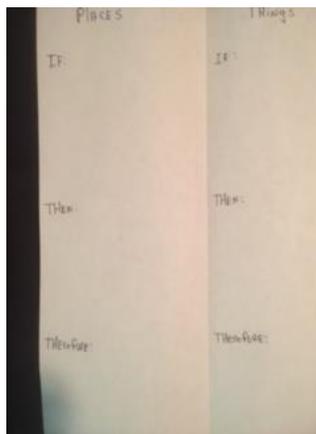
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108



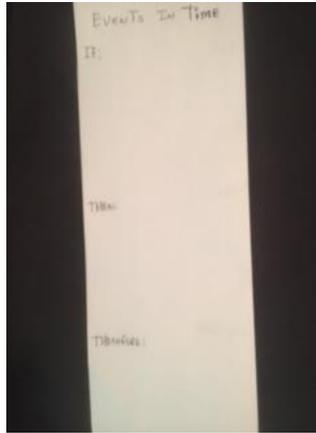
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109



110

110



111

111

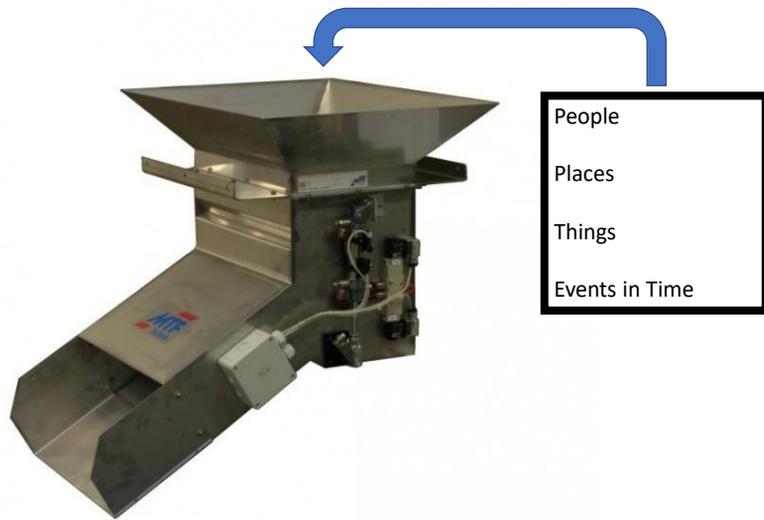
Question Generating Machine



112

112

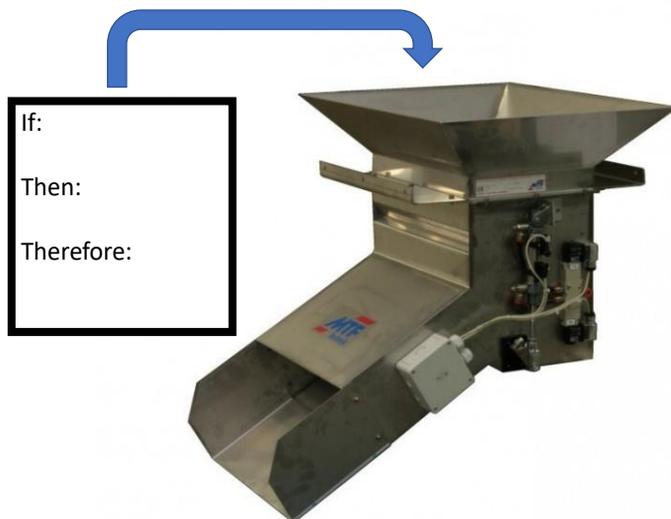
Question Generating Machine



113

113

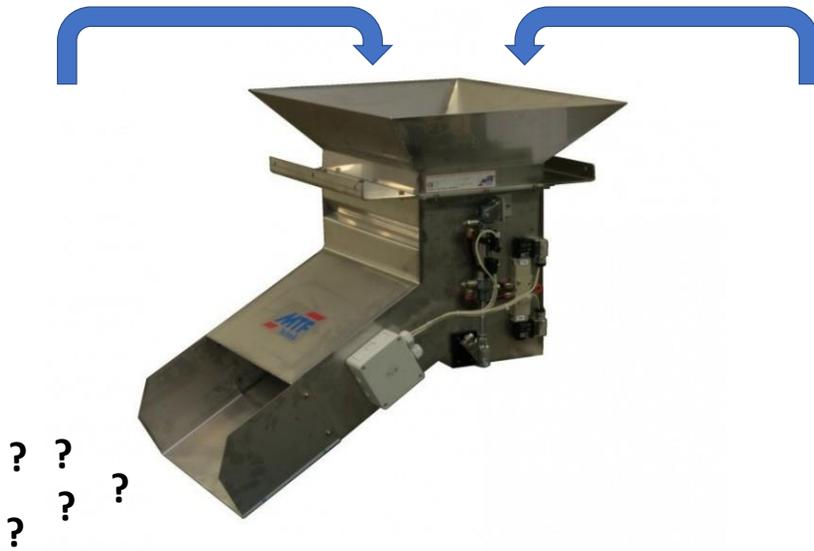
Question Generating Machine



114

114

Question Generating Machine



115

115



116

116

Purchased

117

117

Purchased

Came into the facility

118

118

Purchased

Came into the facility

Stored

119

119

Purchased

Came into the facility

Stored

Requisitioned

120

120

Purchased

Came into the facility

Stored

Requisitioned

Used in

manufacturing process

121

121

Purchased

Came into the facility

Stored

Requisitioned

**Used in
Remaining platinum recovered
manufacturing process**

122

122

Purchased

Came into the facility

Stored

Requisitioned

**Used in
Remaining platinum recovered
manufacturing process**

Sold on the backend

123

123

Purchased

Came into the facility

Stored

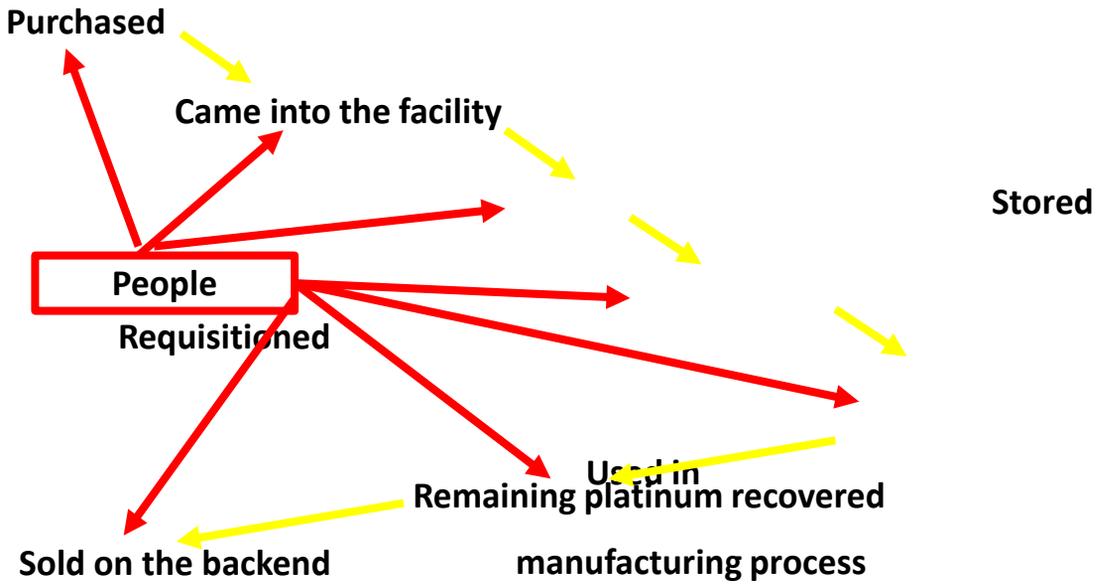
Requisitioned

**Used in
Remaining platinum recovered
manufacturing process**

Sold on the backend

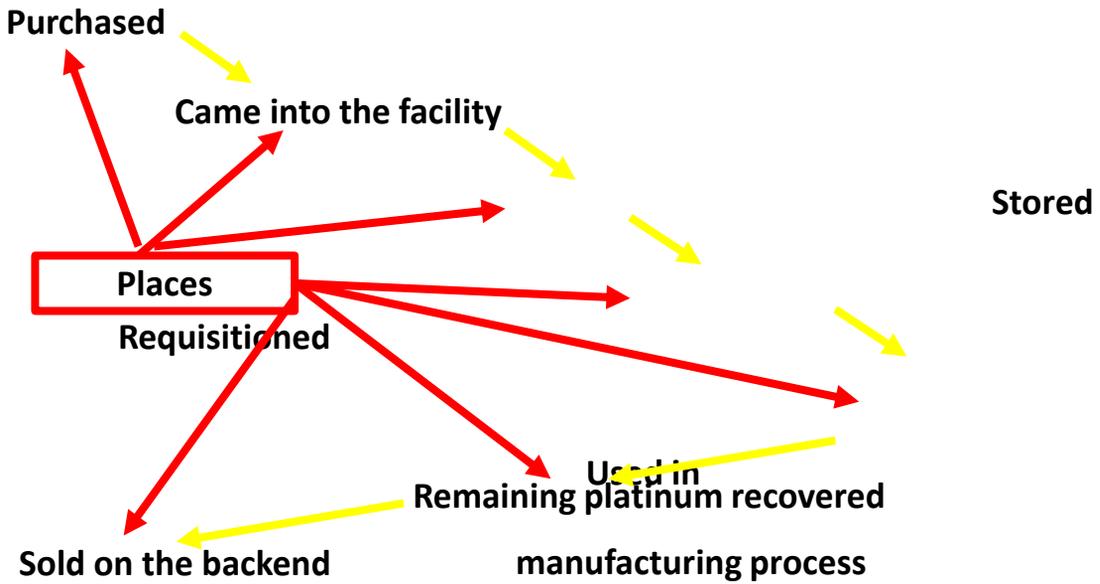
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124



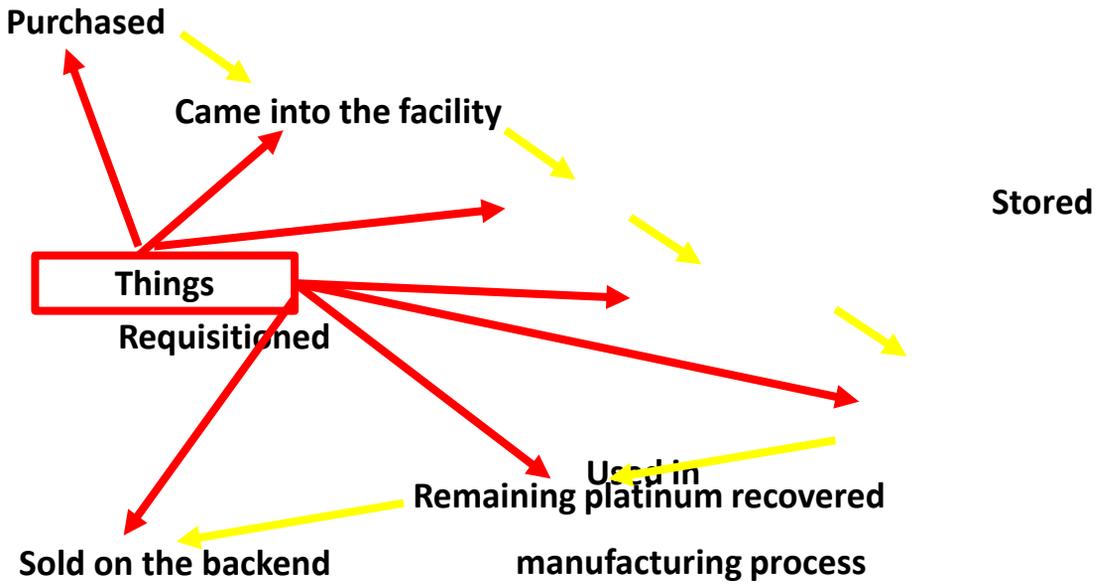
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125



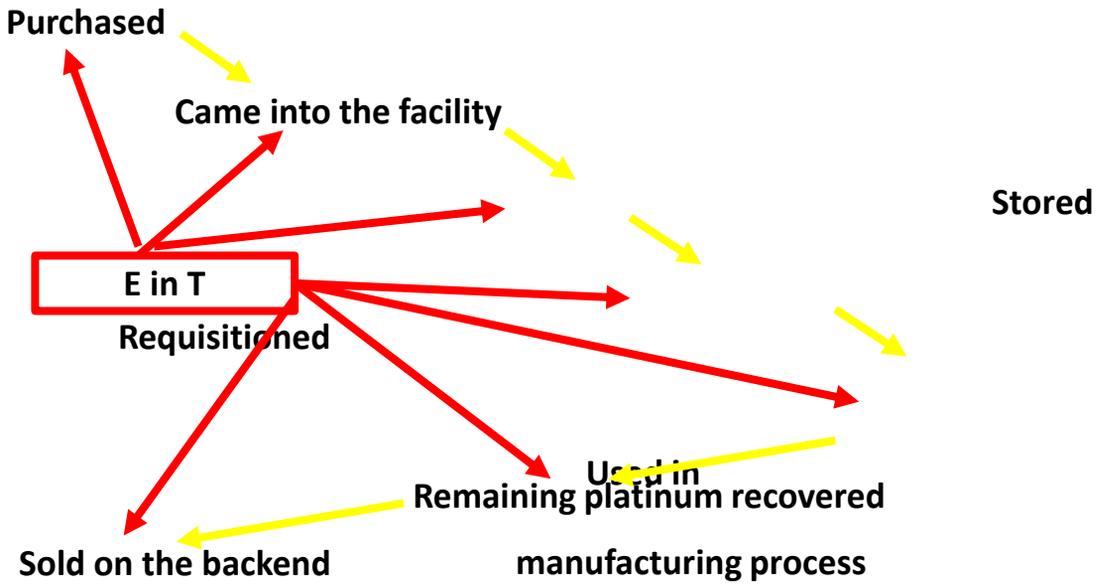
126

126



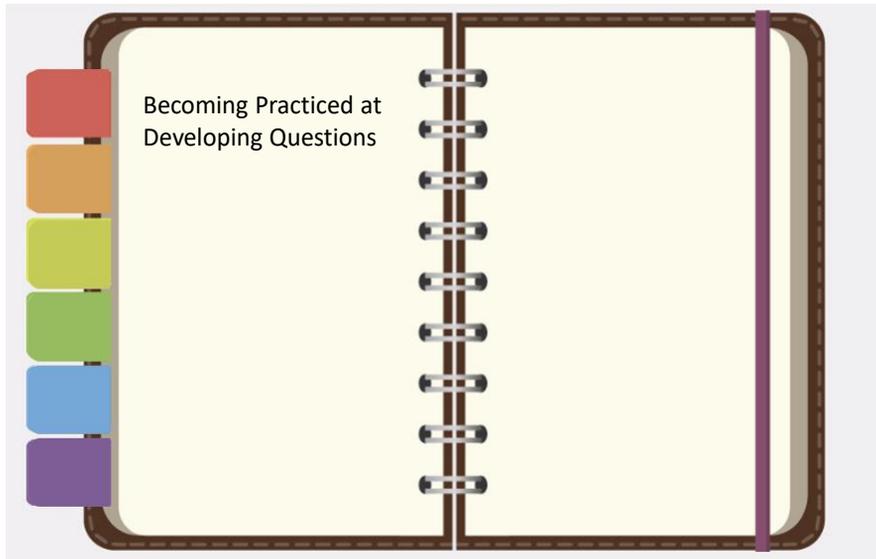
127

127



128

128



129

129

If: _____

An alleged scam involving appropriating refunds for merchandise that was never returned is reported to have netted two store employees better than \$100,000.

Jane Doe, 24, of Anytown and co-worker Amy Samee, 39, are suspected of taking refunds that were processed for big-ticket merchandise that never was returned to the store.

Doe is suspected of pocketing \$106,268 since October 2019, and Samee is suspected of taking \$2,289.

A manager in the electronics department did an inventory and found several pieces of merchandise missing on July 13, sparking an inquiry. A records check revealed Doe had processed refunds for the items, but that they hadn't been brought into the store.

130

130

If: _____

Then: _____

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131

131

If: _____

Then: _____

Therefore: _____

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132

132

If: _____

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133

133

If: _____

Then: _____

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134

134

If: _____

Then: _____

Therefore: _____

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135

135

If: _____

Then: _____

Therefore: _____

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People

136

136

If: _____

Then: _____

Therefore: _____

An alleged scam involving appropriating refunds for merchandise that was never returned is reported to have netted two store employees better than \$100,000.

People

Places

Jane Doe, 24, of Anytown and co-worker Amy Samee, 39, are suspected of taking refunds that were processed for big-ticket merchandise that never was returned to the store.

Doe is suspected of pocketing \$106,268 since October 2019, and Samee is suspected of taking \$2,289.

A manager in the electronics department did an inventory and found several pieces of merchandise missing on July 13, sparking an inquiry. A records check revealed Doe had processed refunds for the items, but that they hadn't been brought into the store.

137

137

If: _____

Then: _____

Therefore: _____

An alleged scam involving appropriating refunds for merchandise that was never returned is reported to have netted two store employees better than \$100,000.

People

Places

Jane Doe, 24, of Anytown and co-worker Amy Samee, 39, are suspected of taking refunds that were processed for big-ticket merchandise that never was returned to the store.

Things

Doe is suspected of pocketing \$106,268 since October 2019, and Samee is suspected of taking \$2,289.

A manager in the electronics department did an inventory and found several pieces of merchandise missing on July 13, sparking an inquiry. A records check revealed Doe had processed refunds for the items, but that they hadn't been brought into the store.

138

138

If: _____
Then: _____
Therefore: _____

An alleged scam involving appropriating refunds for merchandise that was never returned is reported to have netted two store employees better than \$100,000.

People
Places
Things
E n T

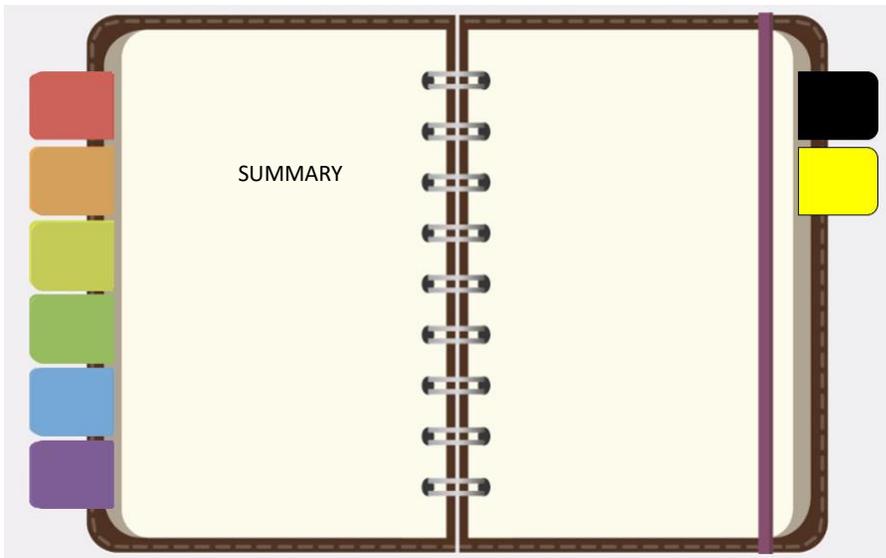
Jane Doe, 24, of Anytown and co-worker Amy Samee, 39, are suspected of taking refunds that were processed for big-ticket merchandise that never was returned to the store.

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139

139



140

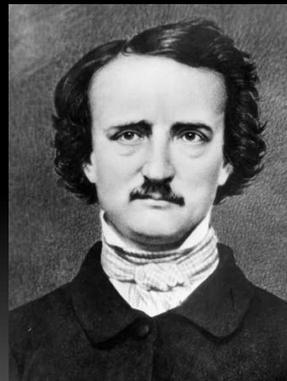
140

Interviewing Head to Poe

1

*"I became insane,
with long intervals
of horrible sanity"*

Edgar Allan Poe



2

Poll Question 1
Session 4



3

Rapport

By way of context



Aristotle

4

Rapport

By way of context

LOGIC



Aristotle

5

Rapport

By way of context

LOGIC

EMOTION



Aristotle

6

Rapport

By way of context

LOGIC

EMOTION

CHARACTER



Aristotle

7

Character

“Through Sound”

8

The most critical attribute !

Character

“Through Sound”

9

Purpose:

Enhance the success rate in gaining a positive interviewing outcome

10

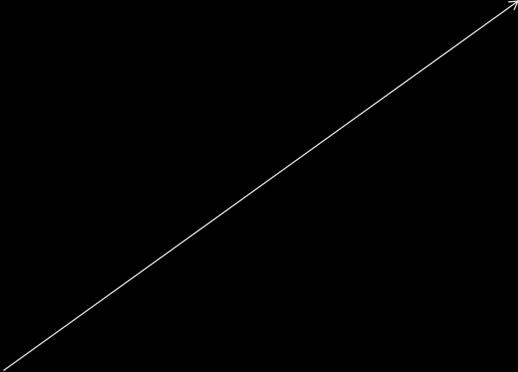
Purpose:

Enhance the success rate in gaining a positive interviewing outcome

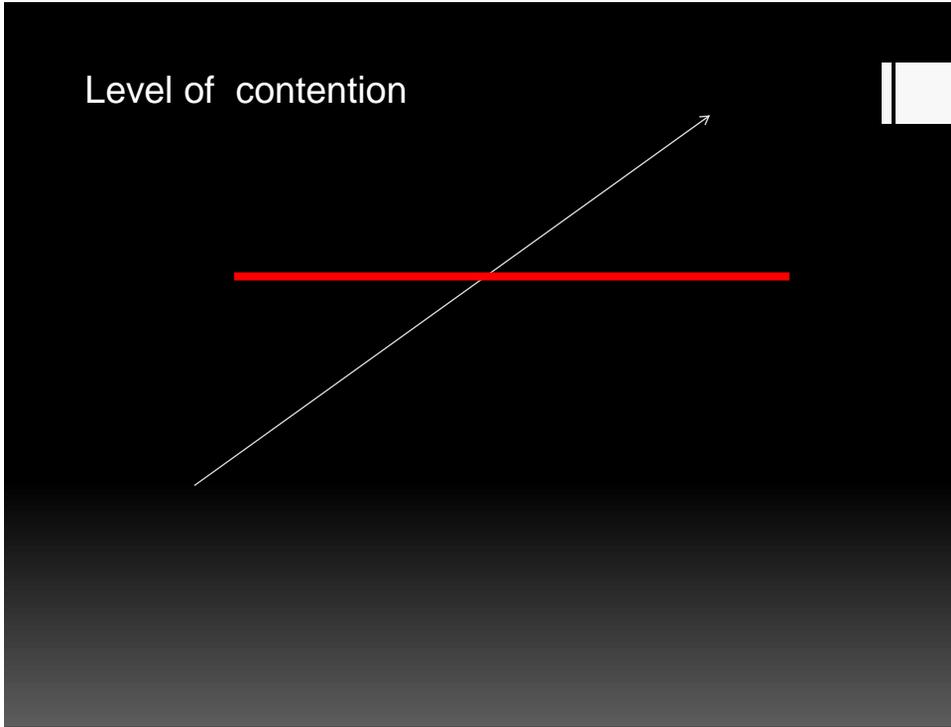
Endeavor to minimize the liability to the interviewer/organization

11

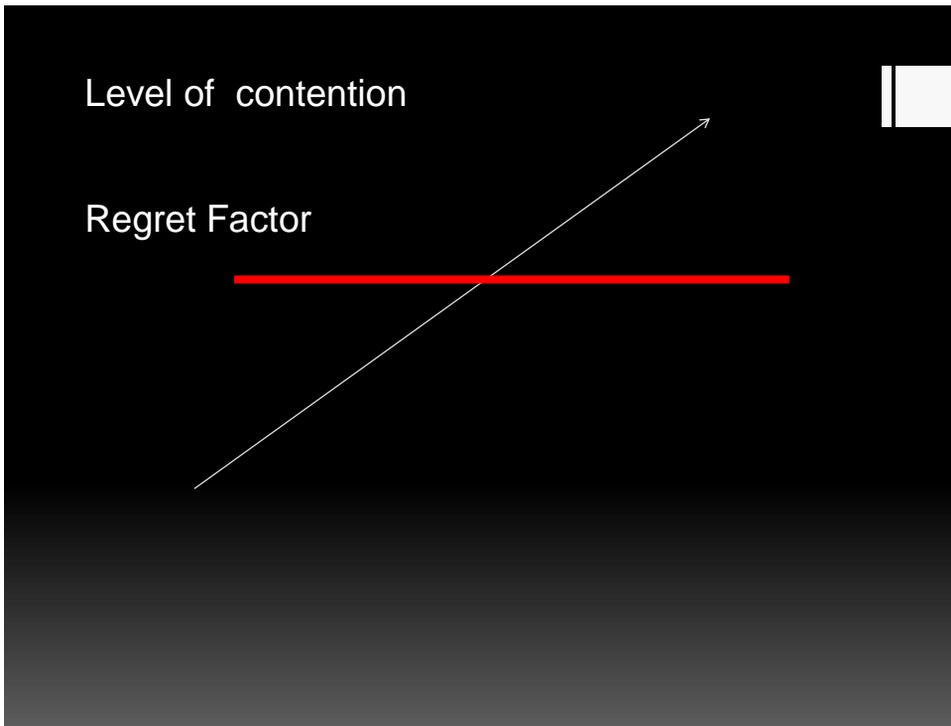
Level of contention



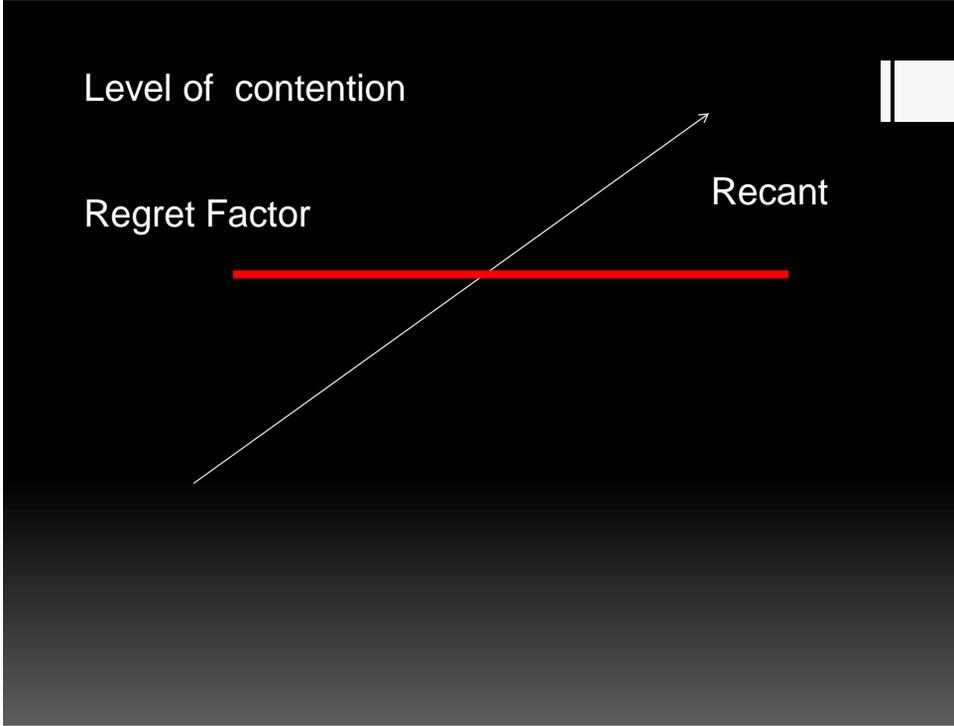
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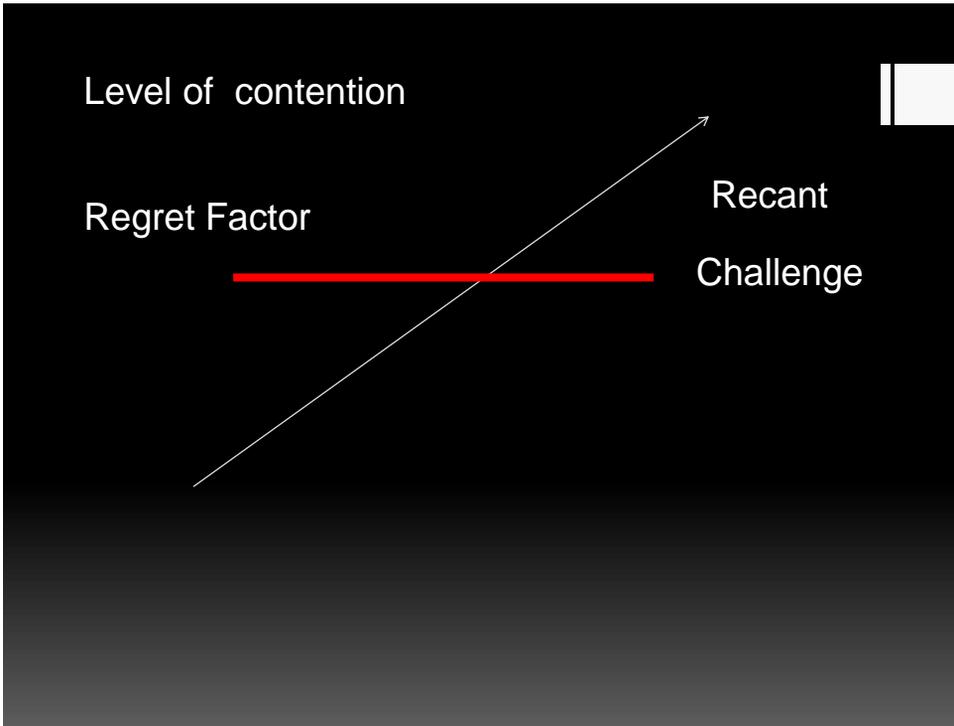
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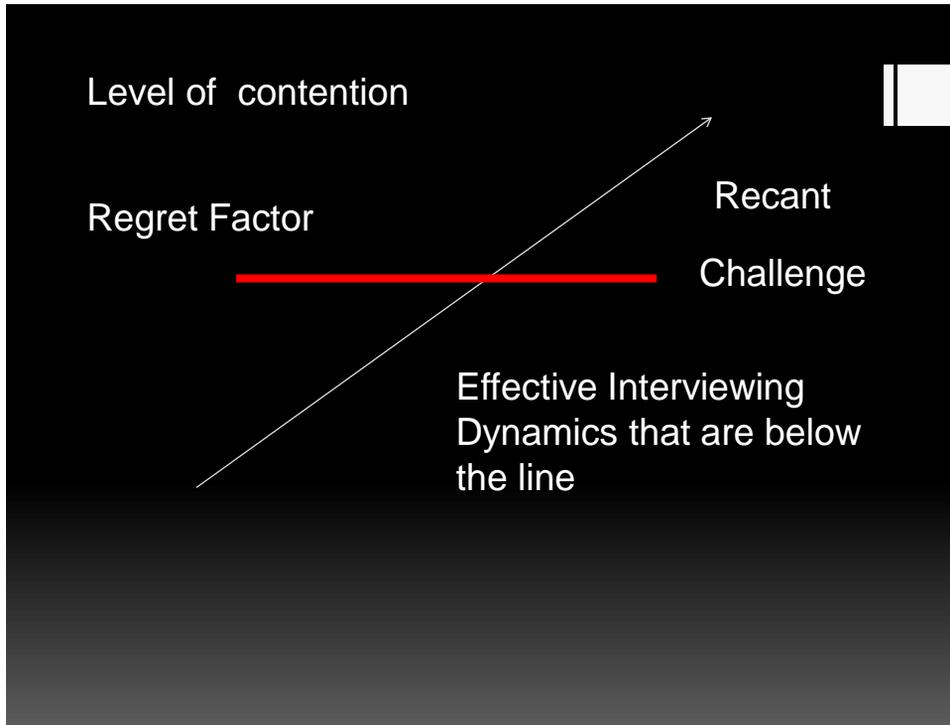
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15



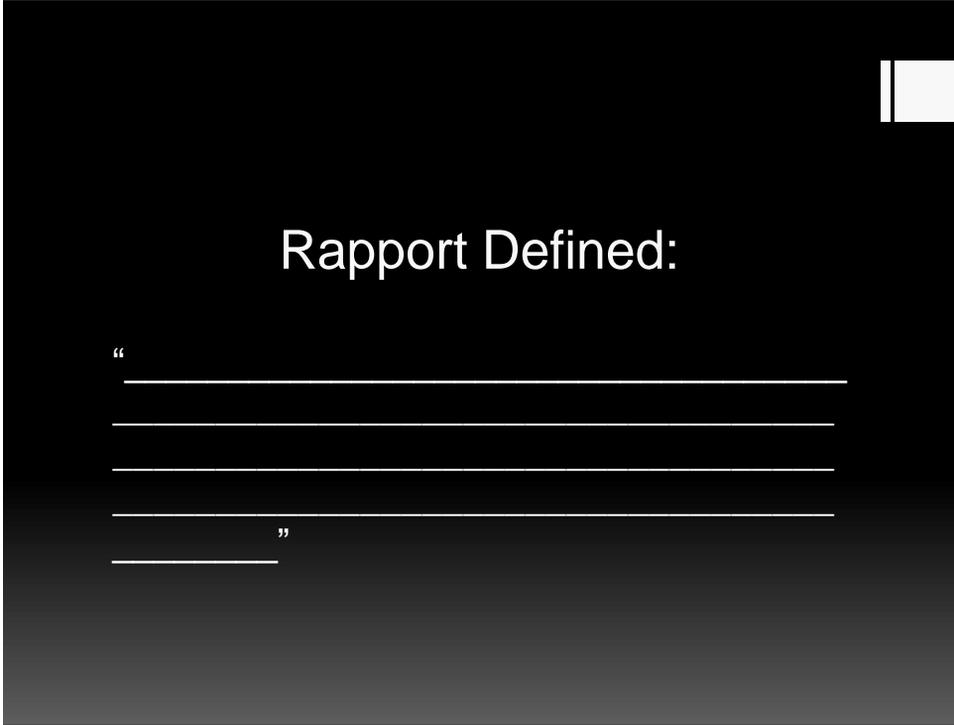
16



17



18



Rapport Defined:

“

_____”

This slide features a black background with a white title 'Rapport Defined:' and a quote structure consisting of a left double quote, five horizontal lines, a right double quote, and a final horizontal line. A white vertical bar is visible in the top right corner.

19



HOW ?

Answer

This slide features a black background with a white box containing the text 'HOW ?' and a black box containing the word 'Answer' in a white, handwritten-style font. A white vertical bar is visible in the top right corner.

20

... heightened attention leading to increased suggestibility.

The suggestion being, move from the **unwilling** chair to the **willing** chair –

“The art of Persuasion”

21

The three benefits of rapport:

- ✓ Trust
 - ✓ Help
 - ✓ Understanding

22

HOW IT IS DEVELOPED

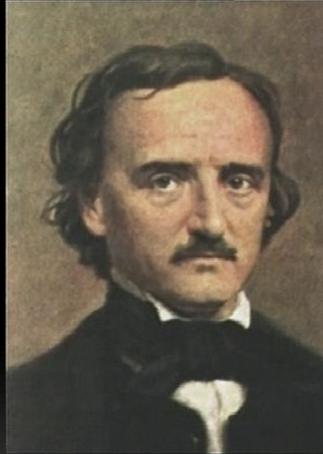
- **Confirmation?**
- **Formula for development**
- **Verification**
- **Three options**

23

This brings us up to:

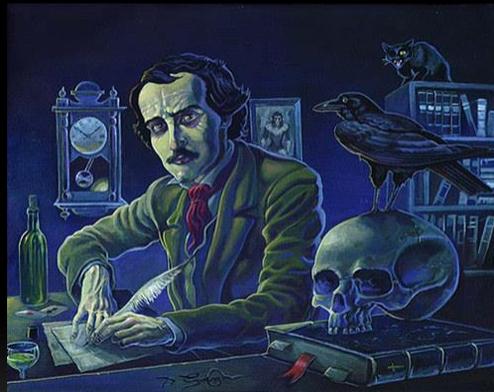
24

January 19, 1809 – October 7, 1849



25

Author



26

Author

Poet

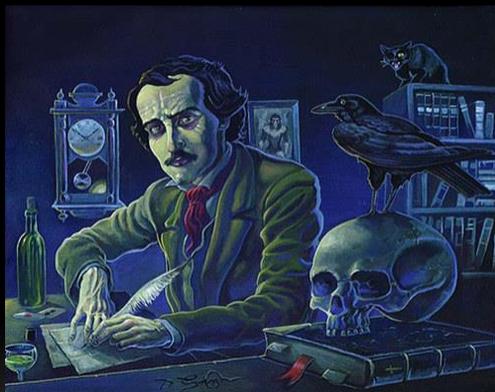


27

Author

Poet

Editor



28

Author

Poet

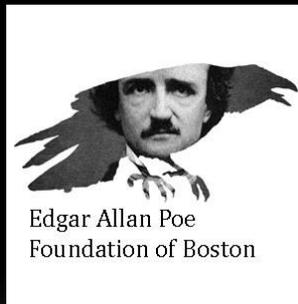
Editor

Literary
Critic



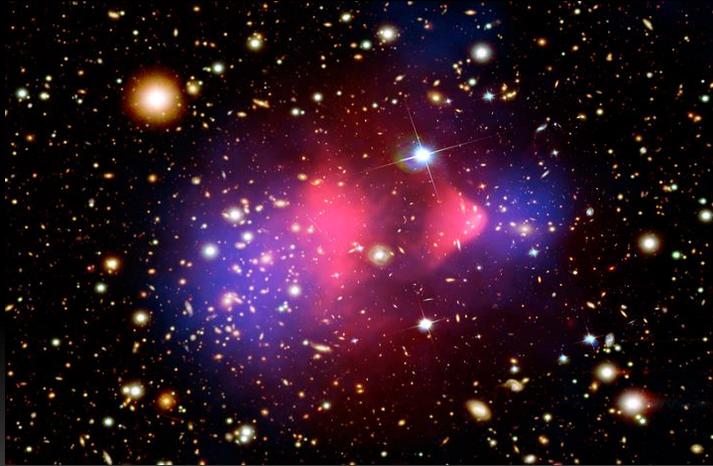
29

His works influenced literature in the U.S. and around
the world



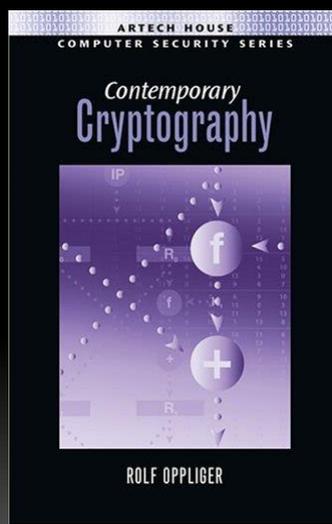
30

Specialized field: Cosmology



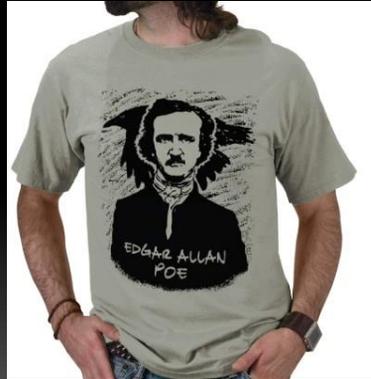
31

Specialized field: Cryptography

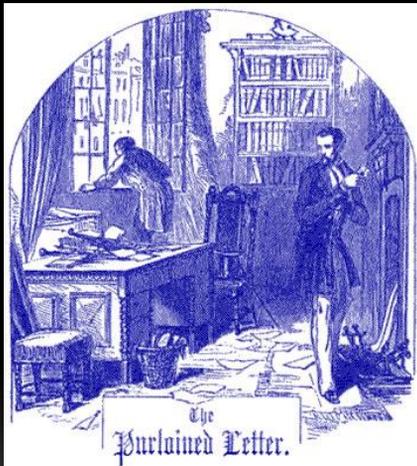


32

Works still have influence



33



1845

34

'When I wish to find out how wise, or how stupid, or how good, or how wicked is any one, or what are his thoughts at the moment, I fashion the expression of my face, as accurately as possible, in accordance with the expression of his, and then wait to see what thoughts or sentiments arise in my mind or heart, as if to match or correspond with the expression.'

35

*'When I wish to find out how wise, or how stupid, or how good, or how wicked is any one, or what are his thoughts at the moment, **I fashion the expression of my face, as accurately as possible, in accordance with the expression of his,** and then wait to see what thoughts or sentiments arise in my mind or heart, as if to match or correspond with the expression.'*

36

Non-verbal Mirroring



37

Verbal Mirroring

38

The Mind As A Computer



39

Five Sensory Channels

- ❖ **Seeing**
- ❖ **Hearing**
- ❖ **Feeling**
- ❖ **Taste**
- ❖ **Smell**

All that we
ever learned
we:

40

Five Sensory Channels

- ❖ Seeing
- ❖ Hearing
- ❖ Feeling
- ❖ Taste
- ❖ Smell

But when
others
communicate
with us:

41

Five Sensory Channels

- ❖ Seeing ←
- ❖ Hearing
- ❖ Feeling
- ❖ Taste
- ❖ Smell

42

Five Sensory Channels

- ◆ Seeing
- ◆ Hearing ←
- ◆ Feeling
- ◆ Taste
- ◆ Smell

43

Five Sensory Channels

- ◆ Seeing
- ◆ Hearing
- ◆ Feeling ←
- ◆ Taste
- ◆ Smell

44

Five Sensory Channels

- ◇ Seeing
- ◇ Hearing
- ◇ Feeling
- ◇ Taste
- ◇ Smell ←

45

Five Sensory Channels

- ◇ Seeing ←
- ◇ Hearing ←
- ◇ Feeling ←
- ◇ Taste ←
- ◇ Smell ←

46

Five Sensory Channels

- ◇ Seeing →
- ◇ Hearing
- ◇ Feeling
- ◇ Taste
- ◇ Smell

47

Five Sensory Channels

- ◇ Seeing
- ◇ Hearing →
- ◇ Feeling
- ◇ Taste
- ◇ Smell

48

Five Sensory Channels

- ◇ Seeing
- ◇ Hearing
- ◇ Feeling →
- ◇ Taste
- ◇ Smell

49

Five Sensory Channels

- ◇ Seeing
- ◇ Hearing
- ◇ Feeling
- ◇ Taste
- ◇ Smell →

50

Five Sensory Channels

- ❖ Seeing →
- ❖ Hearing →
- ❖ Feeling →
- ❖ Taste →
- ❖ Smell →

51

Three Primary Sensory Channels

- ❖ **See**
- ❖ **Hear**
- ❖ **Feeling**

52



Dominant Sensory Channel

53



Dominant Sensory Channel

Everyone has one !

54

Three Primary Sensory Channels

Visual (1)
Auditory (2)
Feeling (3)

55

Exercise with the *Mysterious Dot*



Present

56

Exercise with the *Mysterious Dot*



Present

From the dot, draw a straight arrow into the future - F

57

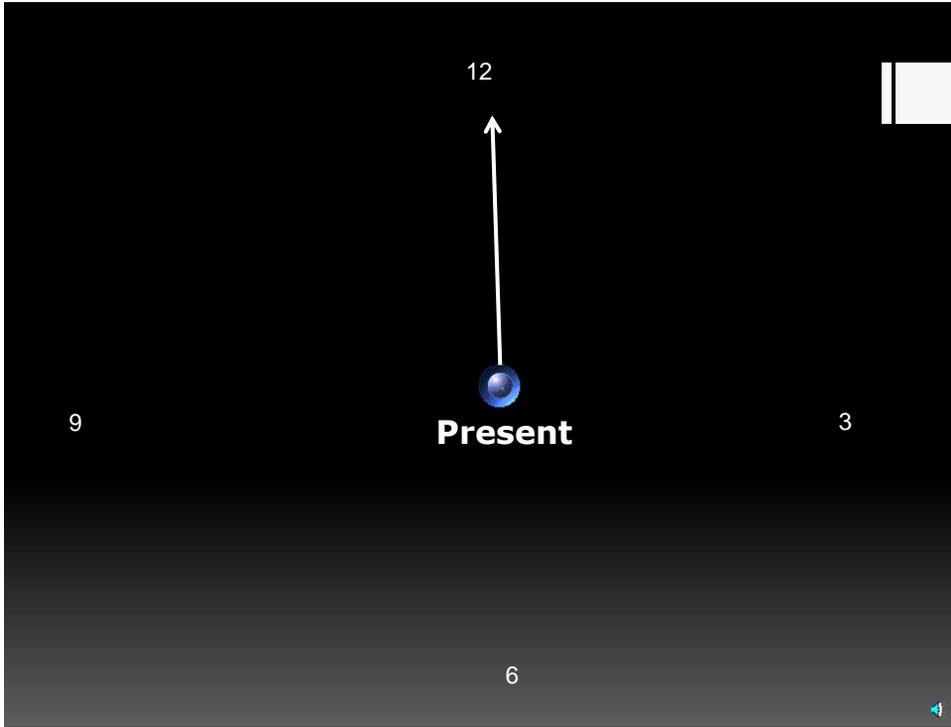
Exercise with the *Mysterious Dot*



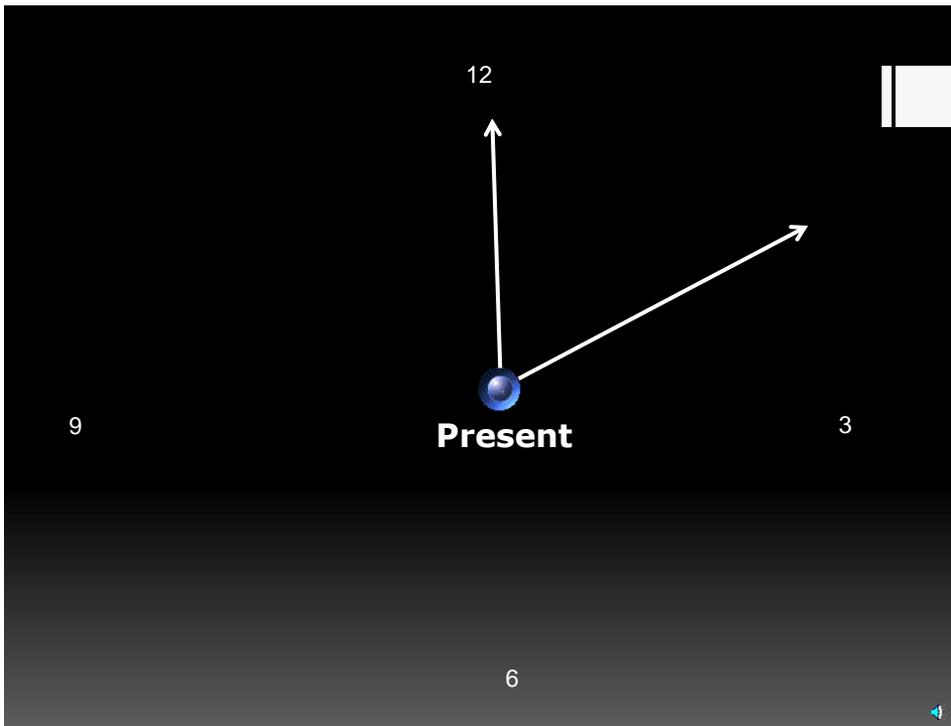
Present

From the dot, draw a straight arrow into the Past - P

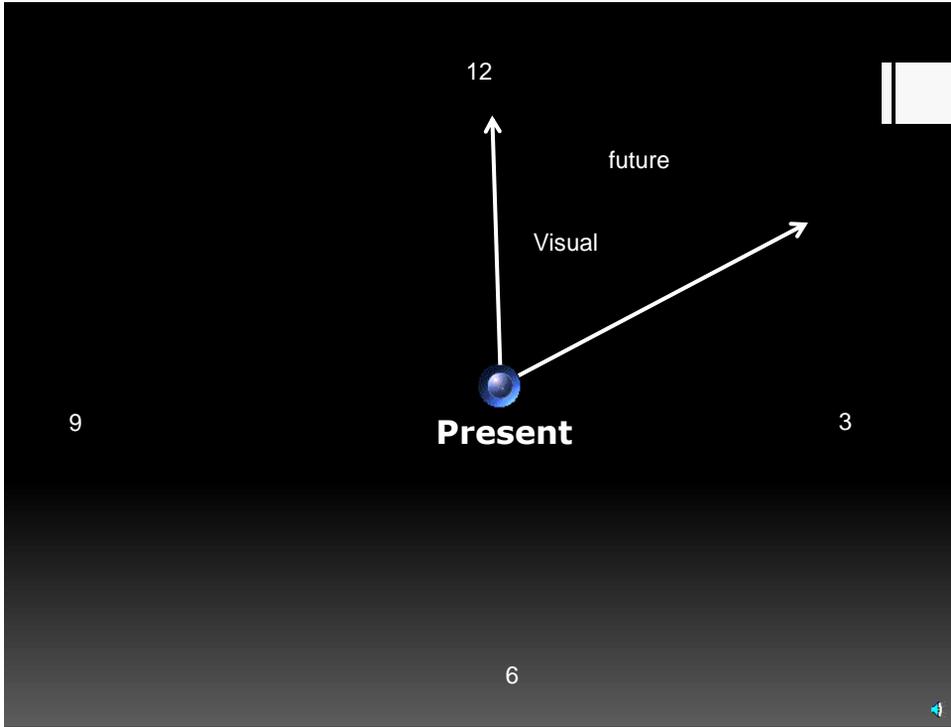
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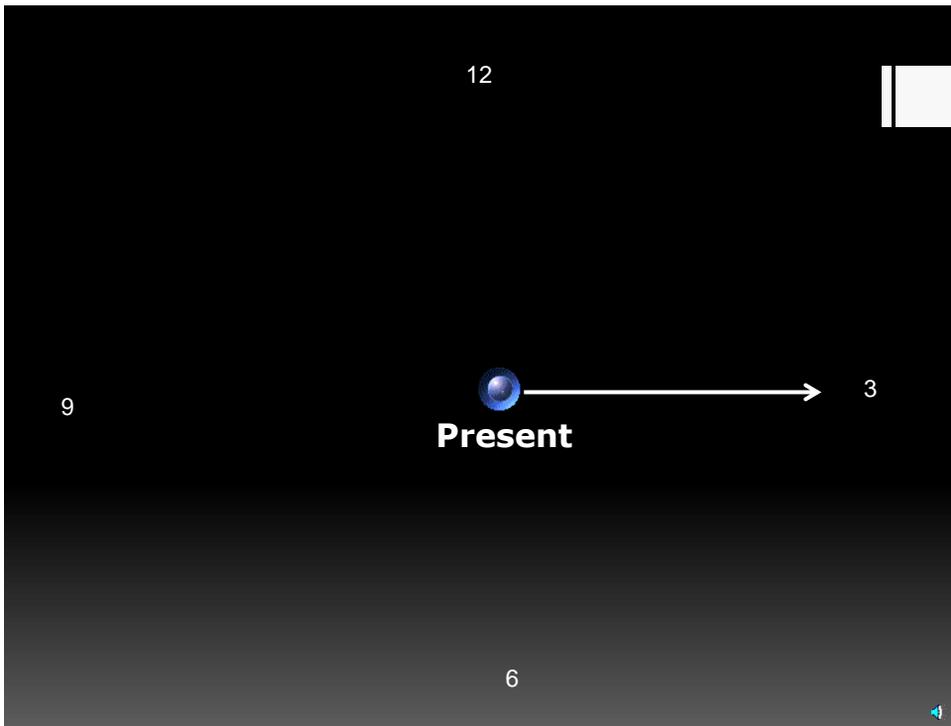
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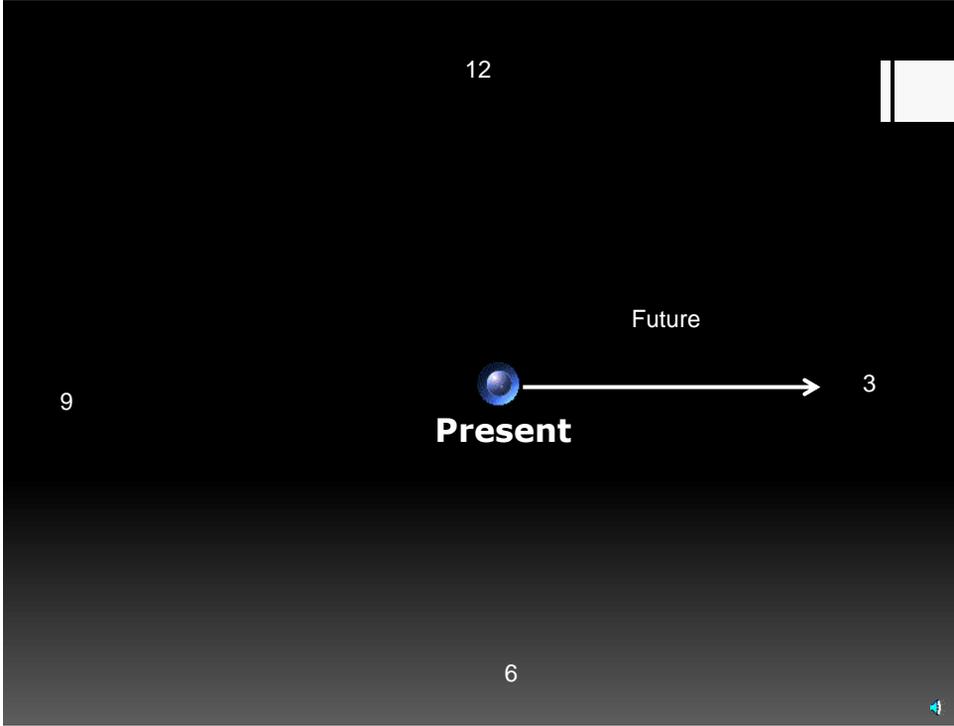
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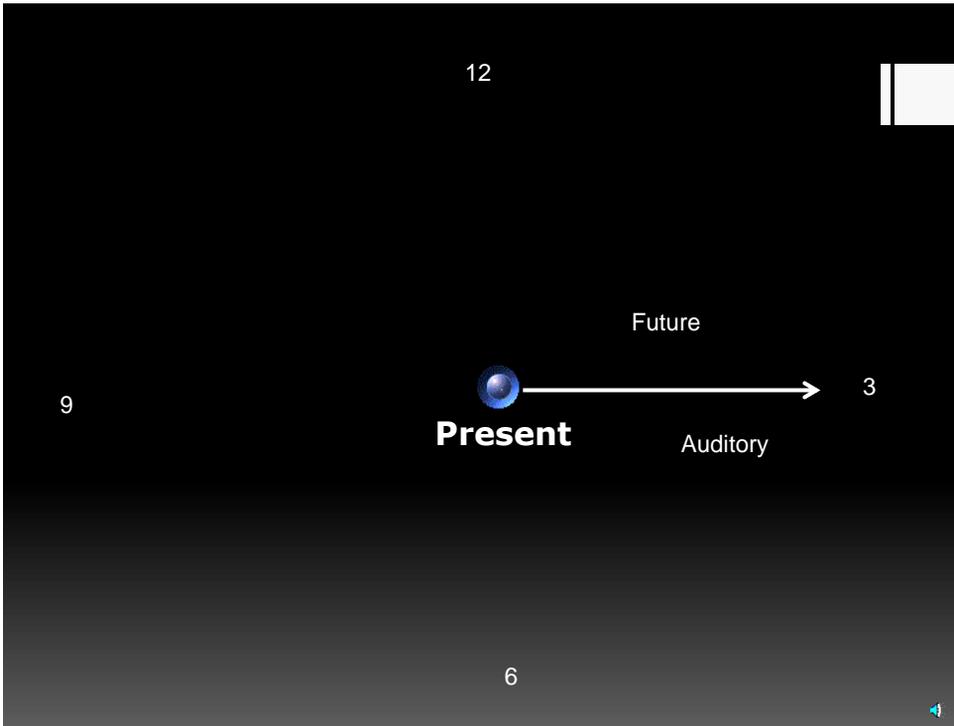
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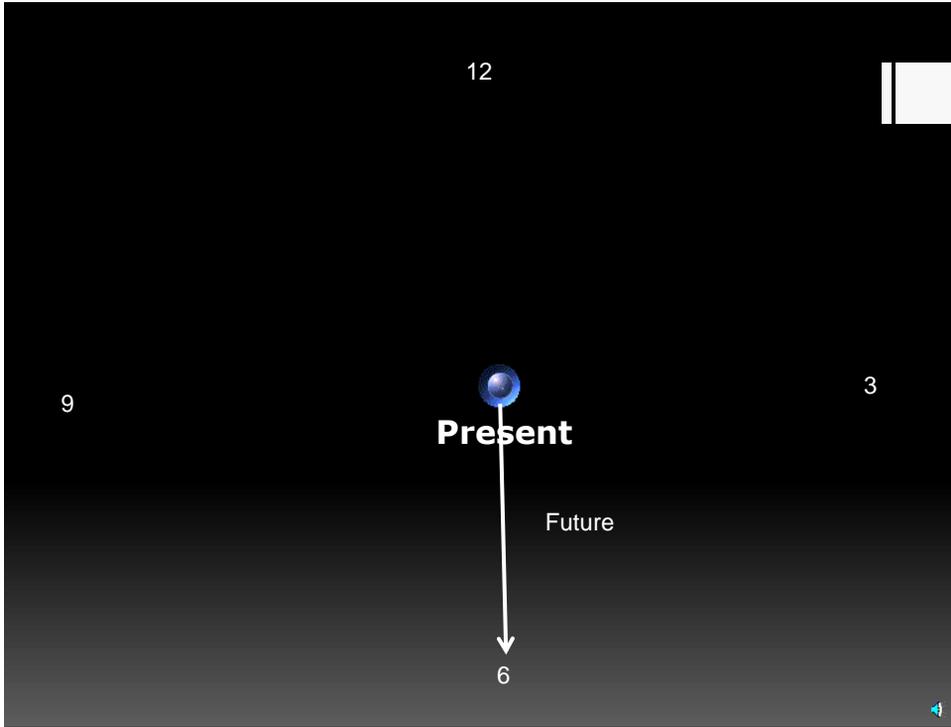
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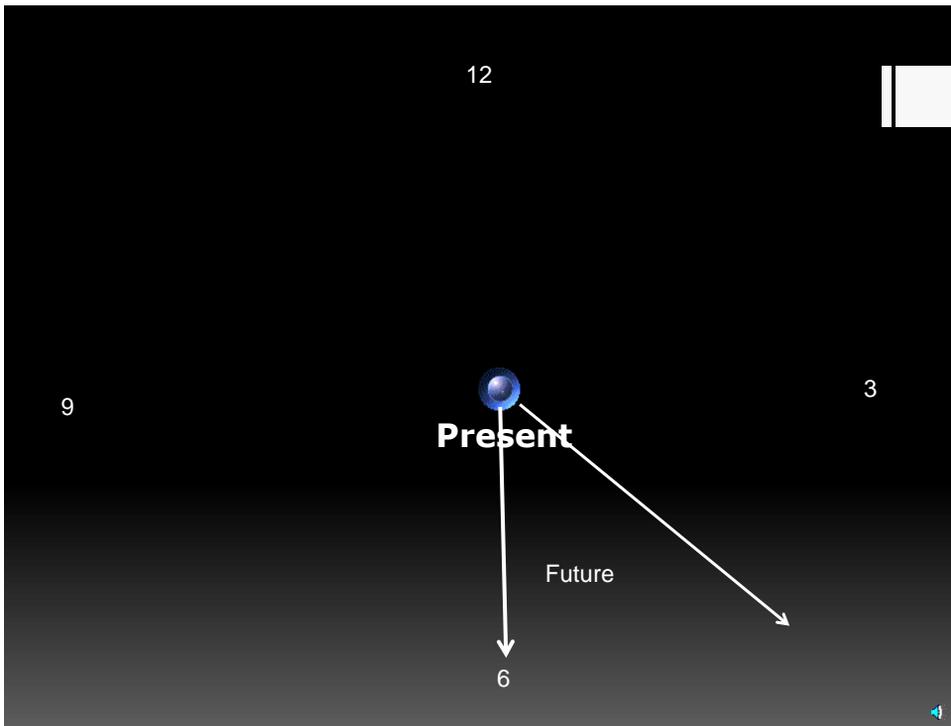
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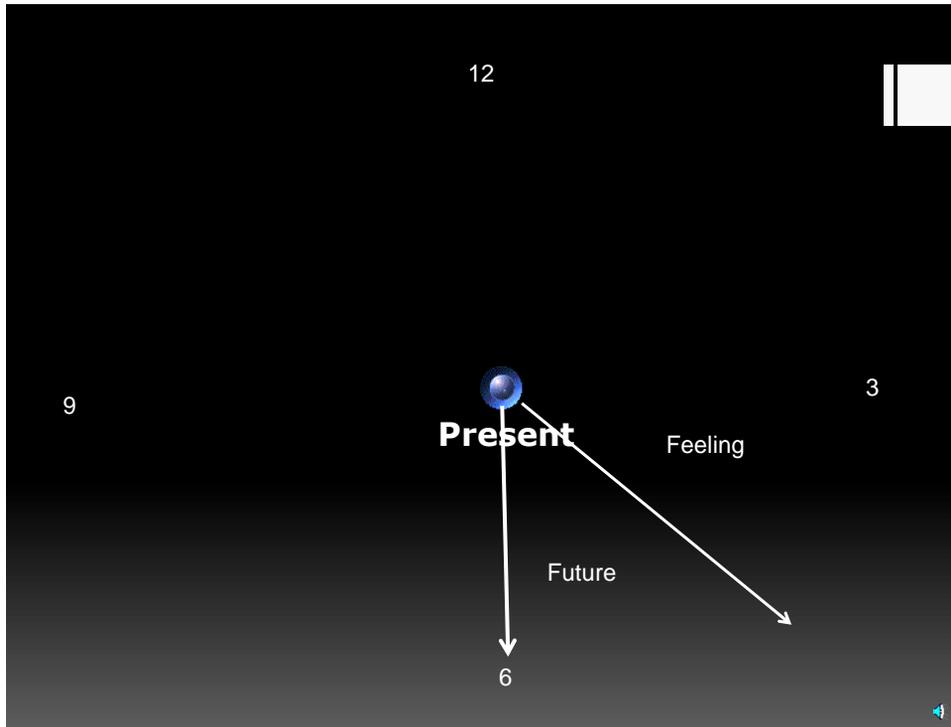
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65



66



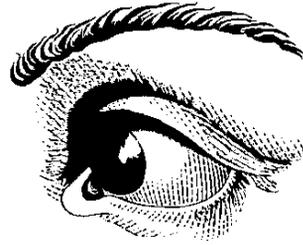
67

Predicates for the Representational Systems

68

Seeing

- Appear
- Clear
- Cockeyed
- Colors
- Focus
- Glance
- Look
- Neat
- Scan
- Scope
- Tint
- Vague
- Watch
- Blind to
- Seeing Red
- Green with Envy



69

- Audible
- Babble
- Buzz
- Discord
- Echo
- Grumble
- Harmony
- Prattle
- Quiet
- Silence
- Shriek
- Squawk
- Stammer
- Give a Hoot

70

Feeling

- Bounce
- Feel
- Grasp
- Handle
- Kiss
- Lukewarm
- Press
- Poke
- Tender
- Touch
- Beside yourself
- Breakdown
- Iron Out
- Raising Hell

71

Sensory Linguistic Matching for Rapport:

- I **see** what you are trying to **show** me.
- I **hear** exactly what you are **saying**.
- I have a **grasp** for how **rough** it must have been.

72

We knew what worked.

We didn't know why it worked.

73

- Only knowing “*what*” limits the interviewer to only being rote.
- Knowing “*why*” allows the interviewer to become a performer.

74

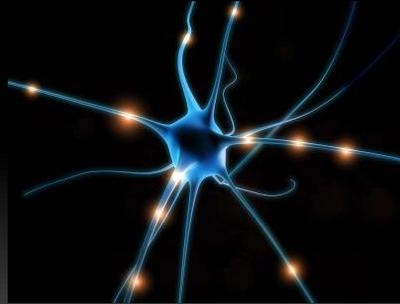
The answer is found in the second portion of what the young man had to say:

75

'When I wish to find out how wise, or how stupid, or how good, or how wicked is any one, or what are his thoughts at the moment, I fashion the expression of my face, as accurately as possible, in accordance with the expression of his, and then wait to see what thoughts or sentiments arise in my mind or heart, as if to match or correspond with the expression.'

76

Mirror Neurons

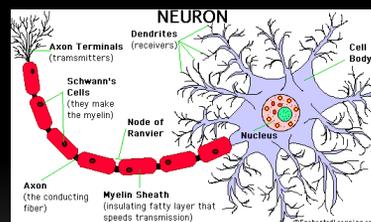


77

First, what is a neuron?

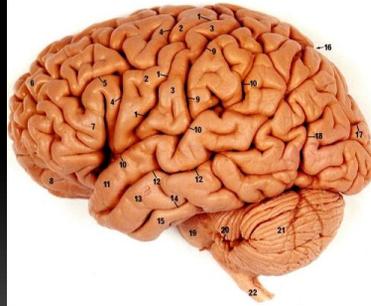
A neuron is an [electrically](#) excitable [cell](#) that processes and transmits information by electrical and chemical [signaling](#).

Neurons are the core components of the [nervous system](#).



78

"An adult human brain has more than 100 billion neurons"



79

Mirror neurons:

A **mirror neuron** is a [neuron](#) that [fires](#) both when an animal acts and when the animal sees or hears the same action performed by another.

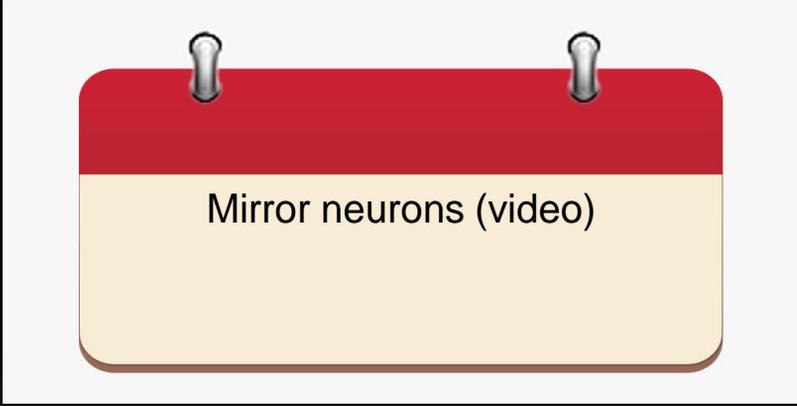
Thus, the neuron "mirrors" the behavior of the other, as though the observer or listener were itself acting.

80

Mirror neurons were first described in 1992. Some scientists consider this to be one of the most important recent discoveries in [neuroscience](#).



81



Mirror neurons (video)

82

Examples from everyday



83

- These mirror neurons are important for understanding the actions of other people.
- Mirror systems simulate observed actions, and thus contribute to theory of mind skills.

84

Theory of mind (T_oM)

Having a theory of mind allows one (interviewer) to attribute thoughts, desires, and intentions to others, to predict or explain their actions, and to posit their intentions.

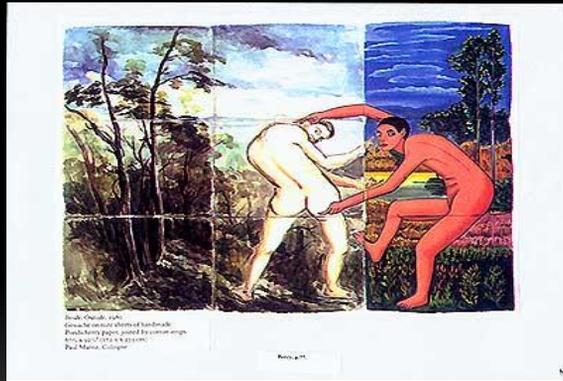
It enables one (interviewer) to understand that mental states can be the cause of—and thus be used to explain and predict—others' behavior.

85

Alterity:

- A term meaning "otherness", strictly being in the sense of the other. (Latin *alter*).
- It implies the ability to distinguish between [self](#) and [not-self](#), and consequently to assume the existence of an alternative viewpoint.

86



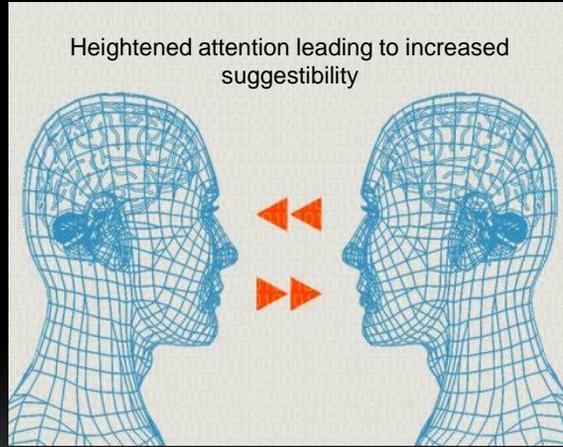
87

Poll Question 3
Session 4



88

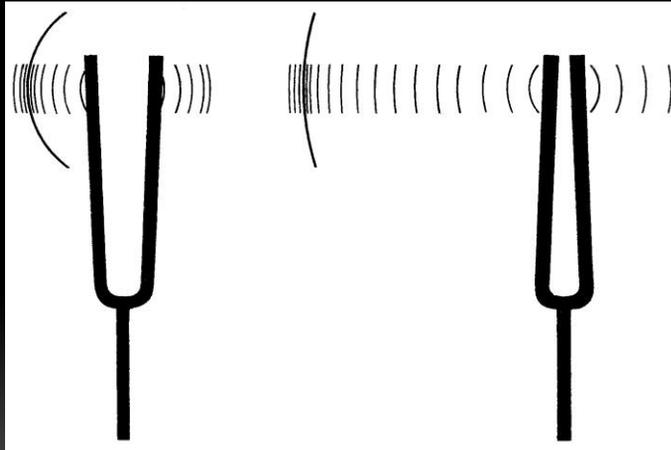
Activate the mirror neurons of the interviewee



Rapport!

89

2 tuning forks in the key of C



90



91

Two (2) very powerful mirror neuron activating options

92

Two (2) very powerful mirror neuron activating options:

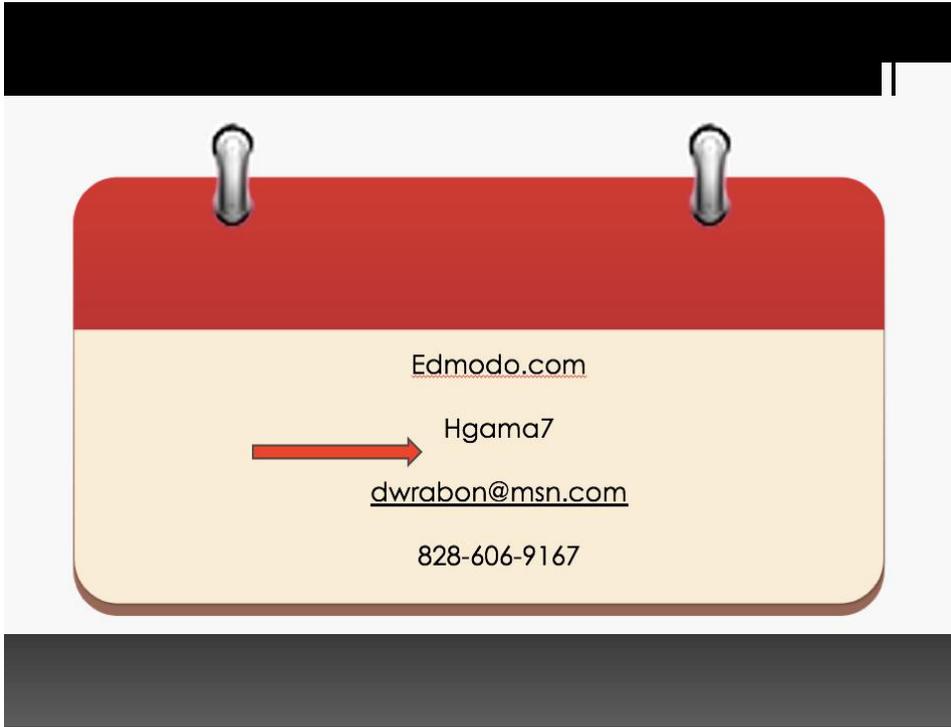
- **Story.**

93

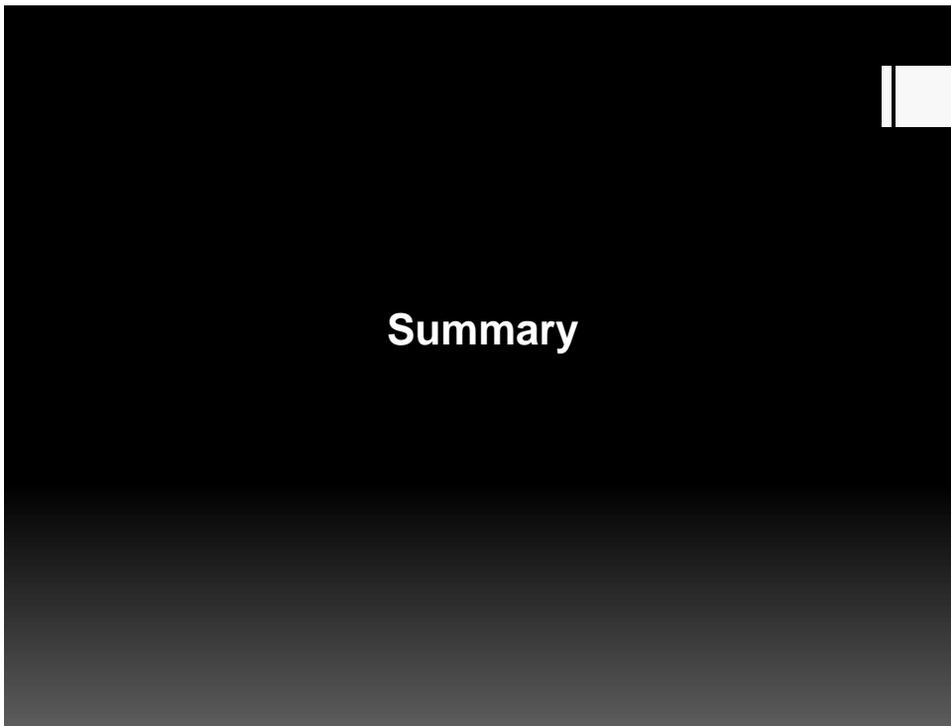
Two (2) very powerful mirror neuron activating options:

- **Story,**
- **Metaphor.**

94



95



96

Fraud Busters Virtual Conference
August 5, 2020
Attendees by Last Name (260)

Last Name	First Name	Agency
Adams	Alisha	Department of Health and Human Services
Allison	Rodney	Department of Commerce
Alston	Terry	NC National Guard
Arenas	Jennifer	Central Piedmont Community College
Awad	Barbara	Department of Health and Human Services
Bailey	Gina	Department of Revenue
BAKER	ANDREW	UNC-Chapel Hill
Baker	Constance	Department of Health and Human Services
Baldwin	Barbara	Office of the Governor/Office of State Budget and Management
Barkhau	David	Department of Information Technology Services
Barnett	Angela	Department of Defense
Betts	Jeannie	Department of Health and Human Services
Blount	Judy	Department of Public Instruction
Boni	Joyce	UNC System Office
Boswell	Michelle	Department of Commerce
Braddy	Vicki	Department of Public Safety
Braswell	Nancy	New Hanover County Schools
Brendle	Amie	Carolinas Center for Medical Excellence
Brennen-Lisko	Samantha	Office of the Governor/Office of State Budget and Management
Brock	Gena	Department of Transportation
Brodie	Kevin	NC Housing Finance Agency
Brooks	Shanika	Office of the Governor/Office of State Budget and Management
Brown	Carol	Department of Health and Human Services

Brown	Josh	Randolph Community College
Brown	Cameron	Office of the Governor/Office of State Budget and Management
Bryson	Suzanne	UNC Asheville
Bunch	Monique	Department of Commerce
Burnett	Trisha	Buncombe County Government
Burnette	George	UNC School of the Arts
Burns	Mary Ellen	Department of Commerce
Carberry	Matthew	Department of Health and Human Services
Carter	Samantha	Department of Justice
Carthens	Kathey	Department of Public Safety
Cash	Wynona	Office of the State Controller
Certain	Kristabell	Asheville-Buncombe Tech Community College
Chance	Debora	Department of Information Technology Services
Chance	Sherry	UNC Pembroke
Charlton	Susan	Department of Public Instruction
Chase	Steve	Wildlife Resources Commission
Chestnut	Geavonda	Department of Transportation
Clark	Tommy	Secretary of the State
Cobb	Stacy	Department of Commerce
Cofield	Shanna	Department of Transportation
Connor	Christin	Administrative Office of the Courts
Cope	Faith	Appalachian State University
Copeland	Kasey	Martin Marietta
Covalt	Eloise	Appalachian State University
Cyrus	Temekia	Department of Health and Human Services
Davenport	Wayne	Department of Transportation
Davis	Elizabeth	UNC Wilmington
DelGreco	John	Department of Public Safety

Denton	Alex	Carolinas Center for Medical Excellence
DesRoche	Cheryl	Onslow County Schools
Dorgan	Shawn	Department of Commerce
Dunlap	Marcia	Department of Public Safety
Dupree	Ryan	Department of Public Instruction
Durkin	Michael	Department of Transportation
Dziepak	Frank	Department of Transportation
Edwards	Felicia	Department of Environmental Quality
Elder	Elizabeth	Department of Public Safety
Estrada	Lesya	Martin Marietta
Etheridge	Anna	Office of the State Auditor
Evans	Mary	Office of the Governor/Office of State Budget and Management
Faust	Eric	UNC Wilmington
FEASEL	JIALIN	Department of Commerce
Fees	Megan	Fayetteville State University
Ferguson	Laura	Department of Health and Human Services
Fernbach	Elisa	Forsyth Technical Community College
Fields	Tina	NC National Guard
Flenory	Richard	Office of the State Auditor
Fluker	AJ	Department of Health and Human Services
Frazier	Karen	Wake County Public School System
Frazier	Laura	Wake County Public School System
Frederick	LaShonna	NC Agricultural and Technical State University
Gaetano	Lisa	Western Carolina University
Gagnon	Jack	Office of the Governor/Office of State Budget and Management
Garriss	Philip	UNC-Chapel Hill
Gillis	Tammy	Cumberland County Government
Gleaton	Renee	NC Community College System

Gragg	Kristi	Appalachian State University
Haga	Caroline	UNC-Chapel Hill
Hankerson	Adriane	Wake Technical Community College
Harrell	Tim	Department of Public Safety
Harris	Carol	UNC System Office
Hartsfield	Alicia	Department of Health and Human Services
Haynes	Debra	State Treasurer
Hedgepeth	Lakeshia	Department of Public Safety
Hefner	Kara	UNC-Chapel Hill
Height	Joy	Department of Health and Human Services
Hendrix	Donna	Carolinas Center for Medical Excellence
Henry	Windley	Department of Commerce
Herrell	Steve	State Employees Credit Union
Hicks	Allen	Wake County Public School System
Hilburn	Freda	Department of Commerce
Hill	Pamela	Department of Public Instruction
Hill	Regina	Office of the Governor/Office of State Budget and Management
Hodges	Simuel	Retired
Horton	Heather	Department of Commerce
Houston	Kelly	Buncombe County Government
Howell	Gloria	Department of Health and Human Services
Huffman	Larry	Department of Health and Human Services
Hulmes	John	Department of Health and Human Services
Hunt	Frances	UNC Pembroke
Hunter	Jezreel	UNC-Chapel Hill
Hurst	Christine	Craven Community College
Hurtado	Lisa	Department of Defense
Hwang-Strickland	Jessica	UNC-Chapel Hill

Inscoe	Chris	Wake County Public School System
Isgett	David	Department of Public Instruction
Jackson	Earl	UNC-Chapel Hill
Jacobs	Carla	UNC Pembroke
Jefferies	Natalie	Department of Health and Human Services
Jenkins	Bryan	NC Community College System
Jennings	Bud	Administrative Office of the Courts
Jeter	Patricia	Department of Commerce
Jimenez	Laura	Office of the Governor/Office of State Budget and Management
Johnson	Ashley	Cumberland County Public School System
JOHNSON	MONIQUE	Department of Commerce
Jumalon	Christine	Cumberland County Public School System
Kelley	Ronnie	Wake County Public School System
Kerr	Leigh Ann	Office of the Governor/Office of State Budget and Management
Kidking	Phacharawa	Office of the State Controller
Kimani	Caroline	Department of Commerce
King	David	Department of Health and Human Services
King	David	Wake Technical Community College
King	Ginger	UNC Pembroke
Kornegay	Brandon	Department of Health and Human Services
Kraus	William	East Carolina University
Lagana	Kathy	Office of the State Controller
Langston	Darlene	Department of Public Safety
lee	siew fong	Department of Public Safety
Leigh	Jennifer	Central Piedmont Community College
Lejnar	Linda	Wake Technical Community College
Lemming	Tracey	UNC-Chapel Hill
Leskovec	John	Office of the Governor/Office of State Budget and Management

Lively	Cathy	Department of Information Technology Services
Loh	Monique	Department of Health and Human Services
Luce-Clark	Becky	Department of Health and Human Services
Lynch	Theresa	Forsyth Technical Community College
Mackin	Rory	Department of Health and Human Services
Malik	Arun	UNC-Chapel Hill
Maness	Michael	Department of Commerce
Martin	Jo Ann	Department of Health and Human Services
Mathewson	John	Department of Health and Human Services
Matthews	Hillary	Western Carolina University
Mbaka	Tabitha	Department of Environmental Quality
McClain	Rasheedah	Department of Public Safety
McDaniel	Debbie	Carolinas Center for Medical Excellence
McInturff	Sorina	Appalachian State University
McLawhorn	Ben	Office of the State Controller
McNeill	Kerri	East Carolina University
Melton	Emily	Martin Marietta
Mercer	Joel	Department of Health and Human Services
Meyer	Patricia	Department of Health and Human Services
Meymandi	Eric	Department of Public Safety
Migliore	Kelly	NC National Guard
Miller	Felicia	Department of Defense
Miller	Laketha	Department of Health and Human Services
Millington	Andrea	Department of Public Safety
Minor	Jeff	Department of Health and Human Services
Mintern	Kelly	UNC Wilmington
Monroe	Judith	Department of Commerce
Montague	Dr. Natalie	Office of the State Controller

MOORE	MICHELLE	Elizabeth City State University
Morris	Shelley	UNC Wilmington
Morrison	Daryl	Department of Revenue
Morton	Patsy	Department of Revenue
Mufalo	Claire	Department of Transportation
Murphy	Molly	UNC Charlotte
Newman	Kevin	East Carolina University
Newton	Tiffiney	Department of Health and Human Services
Norwood	Gwen	UNC-Chapel Hill
Nuckols	Melanie	Forsyth Technical Community College
Outlaw	Lisa	Office of the Governor/Office of State Budget and Management
Owens	Sidra	Department of Public Safety
Pacheco	Jennifer	Office of the State Controller
Paluri	Padma	Department of Information Technology Services
Parker	Sharnita	Elizabeth City State University
Paschal	Bridget	Department of Commerce
Peedin	Darlene	Department of Commerce
Penson	Amy	Isothermal Community College
Percy	Jennifer	NC Housing Finance Agency
Perry	Julie	Department of Commerce
Perry	Landon	Department of Information Technology Services
Petree	Phyllis	Retired
Pham	Tram	Central Piedmont Community College
Pickett	Tina	Department of Health and Human Services
Place	George	NC National Guard
Poole	Wayne	East Carolina University
Powell	Megan	Henderson County
Powell	Ramey	Department of Revenue

Prakapas	Joanne	Mecklenburg County Government
Pruitt	Alisha	Department of Transportation
Qualls	Kathy	UNC Greensboro
Radford	Elizabeth Ka	Office of the Governor/Office of State Budget and Management
Randlett	George	Department of Public Safety
Raye	Jeanna	Department of Health and Human Services
Raynor	Lonnetta	Department of Transportation
Reedy	Nolan	State Employees Credit Union
Richey	Claudia	Martin Marietta
Riddle	Scott	Department of Public Safety
Riffe	Kathi	Guilford Technical Community College
Rousseau	Jeani	Department of Public Instruction
Rupert	Janet	UNC-Chapel Hill
Samuel	Jordan	Administrative Office of the Courts
Sanders	Lynne	UNC System Office
Scarabelli	Kathryn	East Carolina University
Schepers	Sloan	Office of the Governor/Office of State Budget and Management
SCHINSKY	KAREN	UNC-Chapel Hill
Seuraj	Bobby	Office of the Governor/Office of State Budget and Management
Shaw	Jim	UNC-Chapel Hill
Sheff	Cheterra	Department of Transportation
Sibbers	Jean	Department of Health and Human Services
Skeen	Don	UNC Greensboro
Skinner	Katherine	Office of the State Auditor
Skyy	Summer	UNC-Chapel Hill
Sloop	Patricia	Department of Public Safety
Smith	Dana	Department of Information Technology Services
Smith	Karan	Pamlico Community College

Smith	Tara	Department of Defense
Snell	Sharmela	Department of Health and Human Services
Sparks	Christopher	NC Community College System
Starnes	Kelly	Central Piedmont Community College
Stephens	Nancy	Department of Justice
Stringfield	Shante	Office of the State Auditor
Stroud	John	Department of Transportation
Suggs	Michael	NC Education Lottery
Sullivan	Hannah	Department of Health and Human Services
Sykes	Michele	Office of the Governor/Office of State Budget and Management
Talley-Burton	Allis	Department of Public Safety
Tart	Marla	Wake Technical Community College
TAYLOR	MONIQUE	UNC Asheville
Teel	Trissa	Department of Administration
Thomas	Kimberly	NC Education Lottery
Thrift	Teressa	Department of Public Safety
Tim	Donnie	Department of Public Safety
Tolbert	Kathleen	Office of the State Controller
Trentini	Bill	Secretary of the State
Valko	Melissa	Asheville-Buncombe Tech Community College
Van Metre	Kimberly	Department of Environmental Quality
VETTERL	CHRISTOPHI	Martin Marietta
Walsh	Patrick	Martin Marietta
Ward	Taylor	Vidant Health
Warmack	Elaine M	Department of Health and Human Services
Warner	Brett	NC Housing Finance Agency
Weber	Dean	UNC-Chapel Hill
Wheeler	Jonathan	State Employees Credit Union

Whiteman	Mike	Central Piedmont Community College
Wilkes	Amber	Department of Health and Human Services
Williams	Deidra	East Carolina University
Wilson	Amanda	State Employees Credit Union
Winters	Robyn	Carolinas Center for Medical Excellence
WORSLEY	MARCUS	NC Agricultural and Technical State University
Yarborough	Brenda	Department of Public Safety
Yoogin	Tina	Administrative Office of the Courts
Young	Claudia	NC Housing Finance Agency
Zanchelli	Michael	Department of Health and Human Services
Zhang	Fenge	Department of Commerce

Fraud Busters Virtual Conference

August 5, 2020

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Last Name	First Name	Agency
Connor	Christin	Administrative Office of the Courts
Jennings	Bud	Administrative Office of the Courts
Samuel	Jordan	Administrative Office of the Courts
Yoogin	Tina	Administrative Office of the Courts
Cope	Faith	Appalachian State University
Covalt	Eloise	Appalachian State University
Gragg	Kristi	Appalachian State University
McInturff	Sorina	Appalachian State University
Certain	Kristabell	Asheville-Buncombe Tech Community College
Valko	Melissa	Asheville-Buncombe Tech Community College
Burnett	Trisha	Buncombe County Government
Houston	Kelly	Buncombe County Government
Brendle	Amie	Carolinas Center for Medical Excellence
Denton	Alex	Carolinas Center for Medical Excellence
Hendrix	Donna	Carolinas Center for Medical Excellence
McDaniel	Debbie	Carolinas Center for Medical Excellence
Winters	Robyn	Carolinas Center for Medical Excellence
Arenas	Jennifer	Central Piedmont Community College
Leigh	Jennifer	Central Piedmont Community College
Pham	Tram	Central Piedmont Community College
Starnes	Kelly	Central Piedmont Community College
Whiteman	Mike	Central Piedmont Community College
Hurst	Christine	Craven Community College

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Allison	Rodney	Department of Commerce
Boswell	Michelle	Department of Commerce
Bunch	Monique	Department of Commerce
Burns	Mary Ellen	Department of Commerce
Cobb	Stacy	Department of Commerce
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Henry	Windley	Department of Commerce
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JOHNSON	MONIQUE	Department of Commerce
Kimani	Caroline	Department of Commerce
Maness	Michael	Department of Commerce
Monroe	Judith	Department of Commerce
Paschal	Bridget	Department of Commerce
Peedin	Darlene	Department of Commerce
Perry	Julie	Department of Commerce
Zhang	Fenge	Department of Commerce
Barnett	Angela	Department of Defense
Hurtado	Lisa	Department of Defense
Miller	Felicia	Department of Defense
Smith	Tara	Department of Defense
Edwards	Felicia	Department of Environmental Quality

Mbaka	Tabitha	Department of Environmental Quality
Van Metre	Kimberly	Department of Environmental Quality
Adams	Alisha	Department of Health and Human Services
Awad	Barbara	Department of Health and Human Services
Baker	Constance	Department of Health and Human Services
Betts	Jeannie	Department of Health and Human Services
Brown	Carol	Department of Health and Human Services
Carberry	Matthew	Department of Health and Human Services
Cyrus	Temekia	Department of Health and Human Services
Ferguson	Laura	Department of Health and Human Services
Fluker	AJ	Department of Health and Human Services
Hartsfield	Alicia	Department of Health and Human Services
Height	Joy	Department of Health and Human Services
Howell	Gloria	Department of Health and Human Services
Huffman	Larry	Department of Health and Human Services
Hulmes	John	Department of Health and Human Services
Jefferies	Natalie	Department of Health and Human Services
King	David	Department of Health and Human Services
Kornegay	Brandon	Department of Health and Human Services
Loh	Monique	Department of Health and Human Services
Luce-Clark	Becky	Department of Health and Human Services
Mackin	Rory	Department of Health and Human Services
Martin	Jo Ann	Department of Health and Human Services
Mathewson	John	Department of Health and Human Services
Mercer	Joel	Department of Health and Human Services
Meyer	Patricia	Department of Health and Human Services
Miller	Laketha	Department of Health and Human Services
Minor	Jeff	Department of Health and Human Services

Newton	Tiffiney	Department of Health and Human Services
Pickett	Tina	Department of Health and Human Services
Raye	Jeanna	Department of Health and Human Services
Sibbers	Jean	Department of Health and Human Services
Snell	Sharmela	Department of Health and Human Services
Sullivan	Hannah	Department of Health and Human Services
Warmack	Elaine M	Department of Health and Human Services
Wilkes	Amber	Department of Health and Human Services
Zanchelli	Michael	Department of Health and Human Services
Barkhau	David	Department of Information Technology Services
Chance	Debora	Department of Information Technology Services
Lively	Cathy	Department of Information Technology Services
Paluri	Padma	Department of Information Technology Services
Perry	Landon	Department of Information Technology Services
Smith	Dana	Department of Information Technology Services
Carter	Samantha	Department of Justice
Stephens	Nancy	Department of Justice
Blount	Judy	Department of Public Instruction
Charlton	Susan	Department of Public Instruction
Dupree	Ryan	Department of Public Instruction
Hill	Pamela	Department of Public Instruction
Isgett	David	Department of Public Instruction
Rousseau	Jeani	Department of Public Instruction
Braddy	Vicki	Department of Public Safety
Carthens	Kathey	Department of Public Safety
DelGreco	John	Department of Public Safety
Dunlap	Marcia	Department of Public Safety
Elder	Elizabeth	Department of Public Safety

Harrell	Tim	Department of Public Safety
Hedgepeth	Lakeshia	Department of Public Safety
Langston	Darlene	Department of Public Safety
lee	siew fong	Department of Public Safety
McClain	Rasheedah	Department of Public Safety
Meymandi	Eric	Department of Public Safety
Millington	Andrea	Department of Public Safety
Owens	Sidra	Department of Public Safety
Randlett	George	Department of Public Safety
Riddle	Scott	Department of Public Safety
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Talley-Burton	Allis	Department of Public Safety
Thrift	Teressa	Department of Public Safety
Tim	Donnie	Department of Public Safety
Yarborough	Brenda	Department of Public Safety
Bailey	Gina	Department of Revenue
Morrison	Daryl	Department of Revenue
Morton	Patsy	Department of Revenue
Powell	Ramey	Department of Revenue
Brock	Gena	Department of Transportation
Chestnut	Geavonda	Department of Transportation
Cofield	Shanna	Department of Transportation
Davenport	Wayne	Department of Transportation
Durkin	Michael	Department of Transportation
Dziepak	Frank	Department of Transportation
Mufalo	Claire	Department of Transportation
Pruitt	Alisha	Department of Transportation
Raynor	Lonnetta	Department of Transportation

Sheff	Cheterra	Department of Transportation
Stroud	John	Department of Transportation
Kraus	William	East Carolina University
McNeill	Kerri	East Carolina University
Newman	Kevin	East Carolina University
Poole	Wayne	East Carolina University
Scarabelli	Kathryn	East Carolina University
Williams	Deidra	East Carolina University
MOORE	MICHELLE	Elizabeth City State University
Parker	Sharnita	Elizabeth City State University
Fees	Megan	Fayetteville State University
Fernbach	Elisa	Forsyth Technical Community College
Lynch	Theresa	Forsyth Technical Community College
Nuckols	Melanie	Forsyth Technical Community College
Riffe	Kathi	Guilford Technical Community College
Powell	Megan	Henderson County
Penson	Amy	Isothermal Community College
Copeland	Kasey	Martin Marietta
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Melton	Emily	Martin Marietta
Richey	Claudia	Martin Marietta
VETTERL	CHRISTOPHER	Martin Marietta
Walsh	Patrick	Martin Marietta
Prakapas	Joanne	Mecklenburg County Government
Frederick	LaShonna	NC Agricultural and Technical State University
WORSLEY	MARCUS	NC Agricultural and Technical State University
Gleaton	Renee	NC Community College System
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Sparks	Christopher	NC Community College System
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Thomas	Kimberly	NC Education Lottery
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Percy	Jennifer	NC Housing Finance Agency
Warner	Brett	NC Housing Finance Agency
Young	Claudia	NC Housing Finance Agency
Alston	Terry	NC National Guard
Fields	Tina	NC National Guard
Migliore	Kelly	NC National Guard
Place	George	NC National Guard
Braswell	Nancy	New Hanover County Schools
Baldwin	Barbara	Office of the Governor/Office of State Budget and Management
Brennen-Lisko	Samantha	Office of the Governor/Office of State Budget and Management
Brooks	Shanika	Office of the Governor/Office of State Budget and Management
Brown	Cameron	Office of the Governor/Office of State Budget and Management
Evans	Mary	Office of the Governor/Office of State Budget and Management
Gagnon	Jack	Office of the Governor/Office of State Budget and Management
Hill	Regina	Office of the Governor/Office of State Budget and Management
Jimenez	Laura	Office of the Governor/Office of State Budget and Management
Kerr	Leigh Ann	Office of the Governor/Office of State Budget and Management
Leskovec	John	Office of the Governor/Office of State Budget and Management
Outlaw	Lisa	Office of the Governor/Office of State Budget and Management
Radford	Elizabeth Kay	Office of the Governor/Office of State Budget and Management
Schepers	Sloan	Office of the Governor/Office of State Budget and Management
Seuraj	Bobby	Office of the Governor/Office of State Budget and Management
Sykes	Michele	Office of the Governor/Office of State Budget and Management
Etheridge	Anna	Office of the State Auditor

Flenory	Richard	Office of the State Auditor
Skinner	Katherine	Office of the State Auditor
Stringfield	Shante	Office of the State Auditor
Cash	Wynona	Office of the State Controller
Kidking	Phacharawalai	Office of the State Controller
Lagana	Kathy	Office of the State Controller
McLawhorn	Ben	Office of the State Controller
Montague	Dr. Natalie	Office of the State Controller
Pacheco	Jennifer	Office of the State Controller
Tolbert	Kathleen	Office of the State Controller
DesRoche	Cheryl	Onslow County Schools
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Brown	Josh	Randolph Community College
Hodges	Simuel	Retired
Petree	Phyllis	Retired
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Herrell	Steve	State Employees Credit Union
Reedy	Nolan	State Employees Credit Union
Wheeler	Jonathan	State Employees Credit Union
Wilson	Amanda	State Employees Credit Union
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Bryson	Suzanne	UNC Asheville
TAYLOR	MONIQUE	UNC Asheville
Murphy	Molly	UNC Charlotte
Qualls	Kathy	UNC Greensboro
Skeen	Don	UNC Greensboro
Chance	Sherry	UNC Pembroke

Hunt	Frances	UNC Pembroke
Jacobs	Carla	UNC Pembroke
King	Ginger	UNC Pembroke
Burnette	George	UNC School of the Arts
Boni	Joyce	UNC System Office
Harris	Carol	UNC System Office
Sanders	Lynne	UNC System Office
Davis	Elizabeth	UNC Wilmington
Faust	Eric	UNC Wilmington
Mintern	Kelly	UNC Wilmington
Morris	Shelley	UNC Wilmington
BAKER	ANDREW	UNC-Chapel Hill
Garriss	Philip	UNC-Chapel Hill
Haga	Caroline	UNC-Chapel Hill
Hefner	Kara	UNC-Chapel Hill
Hunter	Jezreel	UNC-Chapel Hill
Hwang-Strickland	Jessica	UNC-Chapel Hill
Jackson	Earl	UNC-Chapel Hill
Lemming	Tracey	UNC-Chapel Hill
Malik	Arun	UNC-Chapel Hill
Norwood	Gwen	UNC-Chapel Hill
Rupert	Janet	UNC-Chapel Hill
SCHINSKY	KAREN	UNC-Chapel Hill
Shaw	Jim	UNC-Chapel Hill
Skyy	Summer	UNC-Chapel Hill
Weber	Dean	UNC-Chapel Hill
Ward	Taylor	Vidant Health
Frazier	Karen	Wake County Public School System

Frazier	Laura	Wake County Public School System
Hicks	Allen	Wake County Public School System
Inscoe	Chris	Wake County Public School System
Kelley	Ronnie	Wake County Public School System
Hankerson	Adriane	Wake Technical Community College
King	David	Wake Technical Community College
Lejnar	Linda	Wake Technical Community College
Tart	Marla	Wake Technical Community College
Gaetano	Lisa	Western Carolina University
Matthews	Hillary	Western Carolina University
Chase	Steve	Wildlife Resources Commission