



December Program

Monday, December 14, 2009

11:30 - registration and networking

Noon - 1:30 p.m. Program

(Reservations by noon Monday, December 7, 2009)

Ala Moana Hotel

410 Atkinson Drive

Presentation By:



Patrick Oki, CPA, CFE

Partner

Grant Thornton LLP

Fraud in a Down Economy

With the economy struggling to find its foothold, many businesses and individuals are facing the greatest financial concerns in recent memory. In these tough times, protecting valuable — and increasingly scarce — economic resources has become a monumental task. Losing assets to fraud may be enough to send an already struggling organization to the financial brink.

Unfortunately, many of the situations that abound in a turbulent economy are factors that can lead to an influx of occupational fraud. Morale is down. Fear is up. The combination of these conditions may create an environment ripe for fraudulent activity.

Although both logic and experience tell us that the threat of fraud could be heightened in the present economy, it is nearly impossible to gauge the true amount of fraud occurring at any given time. Some frauds may never be caught. Other schemes may be perpetrated for years before they are uncovered. And, even among those that are detected, a large number of cases will never be reported, allowing them to remain hidden from the public eye.

Learn about the results of a survey on fraud in a down economy and what is involved in fraud investigations. Gain insights on how to be proactive in reducing fraud.

Toys for Tots Drive

We will also be holding a Toys-for-Tots drive. Please bring a toy with you to the program, and you will receive a \$5 discount on the program fee.

Biographical Summary

Patrick Oki is an audit partner with the Honolulu office of Grant Thornton LLP and is the office's Consumer & Industrial Products and Technology Industry Practice leader. Patrick has over sixteen years experience servicing public and private companies in the Hawaii market. He joined Grant Thornton after serving the majority of his career in audit and advisory services with the Honolulu office of PricewaterhouseCoopers and was the practice leader for their local advisory group.

As a certified fraud examiner, he has conducted numerous forensic and fraud investigations and has performed various litigation and bankruptcy support.

Patrick earned his Bachelor of Business Administration in accounting at the University of Hawaii at Manoa. He is the Second Vice-President for the University of Hawaii Alumni Association; Regional Coordinator of Education of the Association of Government Accountants ("AGA") Pacific Rim Chapter; and a Director of the AGA of Hawaii Chapter and Hawaii Society of Certified Public Accountants. He is also a member of the American Institute of Certified Public Accountants and the Association of Certified Fraud Examiners.

Cost: \$20/member (\$10 subsidy); \$15 with toy (\$15 total subsidy)
\$30/non-member; \$25 with toy (\$5 subsidy)

(A vegetarian meal is available; please indicate when you call or email in your reservation.)

Your meal will need to be pre-ordered, and the Chapter is obligated to pay for the cost of your meal. Therefore, if you cannot attend, please find a replacement or notify us a week prior to the program.

CPE credit hour: One

Please call in or email your reservations by **noon on Monday, December 7** to:

- Federal Government Linda Siu (linda.siu@oig.hhs.gov) 541-1759, x225
- State Government Wayne Chu (wayne.l.chu@hawaii.gov) 586-0360
- City & County Pamela Young (pyoung1@honolulu.gov) 768-8688
- CPA Firms & Others Tricia Oftana (toftana@auditor.state.hi.us) 587-0814

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