



LANSING CHAPTER OF THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS

National Slam the Scam Day is March 6th

On National Slam the Scam Day and throughout the year, we give you the tools to recognize Social Security-related scams and stop scammers from stealing your money and personal information. Help protect your loved ones and people in your community this Slam the Scam Day by:

- Learning about the latest scams. Information can empower you to quickly recognize a scam. Signs of a scam include:
 - An unexpected problem or offer of a prize or benefit increase,
 - Pressure to act immediately, and
 - A request for an unusual payment like cryptocurrency, gift cards, gold bars, and wire transfers, even with the promise of keeping your money “safe.”
- Reporting scams as soon as possible. Victims shouldn't be embarrassed if they shared personal information or suffered a financial loss. We are all vulnerable.
- Sharing our [Scam Alert](#) fact sheet and helping educate others about how to protect themselves.

[Report](#) Social Security-related scams to the Social Security Administration Office of the Inspector General (OIG).

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Fraud Talk Podcast

Whistleblowers Wanted: Inside the DOJ's Corporate Crime Crackdown - Fraud Talk - Episode 151

In this episode of Fraud Talk, ACFE Research Specialist Sam May interviews Patrick Gushue, Acting Director of the Department of Justice's Corporate Whistleblower Awards pilot program. Together, they delve into the program's mission to uncover corporate crime by empowering whistleblowers and fostering a culture of accountability. Patrick provides an in-depth look at the program's focus on internal reporting, compliance frameworks and innovative incentives designed to encourage reporting of misconduct.

<https://acfe.podbean.com/e/whistleblowers-wanted-inside-the-doj-s-corporate-crime-crackdown-patrick-gushue-fraud-talk-episode-151/>

UPCOMING EVENTS

LOCAL:

ACFE South Florida and ACFE Knoxville: Detecting Deception – The Investigation of Frank Abagnale

Webinar

March 5, 2025

Learn more: <https://acfesouthflorida.org/event-6045493>



ACFE Southwest Ohio: Equine Soring & Doping Part 1

In-person: Fairfield, Ohio, or Virtual

March 13, 2025

Learn more: <https://swohacfe.org/event-5833877>

ACFE Southwest Ohio: Equine Fraud in the Insurance Industry Part 2

In-person: Blue Ash, Ohio

April 16, 2025

Learn more: <https://swohacfe.org/event-6038190>

SEMCAFE 31st Annual Fraud Conference

VisTaTech Center at Schoolcraft College, 18600 Haggerty Road, Livonia, MI 48152

April 29, 2025 (early registration ends March 31st)

Learn more: <https://semcacfe.org/meetinginfo.php?id=101&ts=1739822930>

NATIONAL:

ACFE 36th Annual Global Fraud Conference

In-Person, Nashville Tennessee, or Virtual

June 22 - June 27, 2025 (early registration ends March 18th)

Learn more: <https://www.fraudconference.com/36th-home.aspx>

** Please let Mark Lee know (president@lansingacfe.org) if you plan to attend either in-person or virtually, as there is a group rate discount if 5 or more LACFE Chapter members attend**

ACFE Incorporating ChatGPT in the Financial Crimes Space

Webinar

April 10, 2025

Learn more: [Event Details](#)

ACFE Bribery and Corruption

Virtual Seminar

May 14 – May 15, 2025 (early registration ends April 14th)

Learn more: [Event Details](#)

Help me create your newsletter! If you have an event that you would like posted or if you wish to share an article or job opening, please contact Jennifer Oswald at newsletter@lansingacfe.com

Message from the Board: Notes from the LACFE Winter Conference

Thank you to those of you who joined us at the Winter Conference. For those who missed it, we began the morning with a presentation from Greg Wright who gave us a primer on long-term embezzlers and provided an in-depth case study of Juanita Lynn Hoagland, an infamous embezzler from the Indianapolis Public Library. Juanita's story was full of twists and turns as she re-imagined herself over time and lied her way into professional positions and out of prison.

Greg also presented on the history of lie detecting methods, misapplied forensic science, and efforts to strengthen proper forensic science procedures. He discussed interviewing and interrogation techniques, including the REID method and the newly developed PEACE method, as well as the science behind a polygraph machine.

The second part of the day was presented by Plante Moran. We began with a presentation by Kyle Sutton on advanced Microsoft Excel analysis. Kyle demonstrated macros, VBA, custom functions, pivot tables, Fuzzy Lookup, Get & Transform, and other useful tools to review large datasets and drill down into the most useful information quickly. I can say with certainty that all attendees learned at least a few things. Despite the display of high-level tools, Kyle's expertise and demonstration using real-world data helped attendees understand the options at our disposal and made them feel accessible. I already have applied some new techniques I learned that day from Kyle in my own work!

Members of Plante Moran's Forensic Accounting Team, Eric Conforti, Amanda Fletcher, Hannah Williams and Remy Sachs guided us through several case studies including embezzlement, billing and corruption schemes and check tampering in a non-profit organization. The examples provided showed us how their team repeatedly follows the small details which lead to methodically uncovering the scheme step-by-step. Kyle also provided an Excel spreadsheet and walked us through the practical application of the tools he explained earlier that assisted the forensic team in their analysis.

This team from Plante Moran is also frequently engaged for employee training and discussed with us the importance of a company or organization having a proper anti-fraud policy in place so the employees know not only when they witness a potentially illegal act, but also where/to whom they should report that activity.

In all, it was a great day of learning including lie detecting and forensic science, some intriguing cases of forensic accounting in action and a fascinating window into advanced Excel tools and techniques we could all learn to utilize. We hope to see you at the next LACFE training this spring!

Insights from the ACFE's In-House Fraud Investigation Teams: 2025 Benchmarking Report

February 11, 2025

By Rihonna Scoggins

<https://www.acfe.com/acfe-insights-blog/blog-detail?s=in-house-fraud-investigation-teams-benchmarking-report-insights>

Fraud investigation teams play a critical role in protecting organizations from fraud risks, yet many leaders struggle with evaluating their team's performance, structure and resource allocation. The *[In-House Fraud Investigation Teams: 2025 Benchmarking Report](#)*, recently released by the Association of Certified Fraud Examiners (ACFE), offers a comprehensive look into how organizations are managing and optimizing their internal fraud investigation efforts.

Whether you are leading an investigation team or looking to strengthen your organization's approach to fraud prevention, this report provides a unique opportunity to compare your team's operations with industry benchmarks and identify areas for improvement.

Key Insights from the Report

Here are some highlights from the 2025 report:

- **Team Size:** Organizations employ an average of three fraud investigators for every 1,000 employees, providing a tangible benchmark for staffing needs.
- **Efficiency:** On average, 51% of fraud investigation teams close cases within 30 days, highlighting the importance of streamlined processes and effective time management.
- **Investment in Training:** Organizations allocate a median of \$2,000 per investigator annually for training. Interestingly, this figure has remained consistent since 2019, prompting conversations around the adequacy of current training budgets in an ever-changing fraud landscape.

Impact of This Report

Fraud threats are constantly evolving, making it essential for organizations to maintain agile, well-resourced fraud investigation teams. By using the findings in this report, you can:

- Assess how your team's **staffing levels** compare to industry norms.
- Evaluate your team's **case resolution timelines** and identify ways to enhance efficiency.
- Reflect on whether your organization's **training budget** supports the professional growth and expertise of your team members.

The report is not just about numbers—it is a tool for decision-makers to make informed choices that will drive improvements in fraud risk management, resource allocation and operational performance.

Do not miss out on this valuable resource! Download the *[In-House Fraud Investigation Teams: 2025 Benchmarking Report](#)* today to gain actionable insights and ensure your team is prepared to tackle the fraud challenges of tomorrow.

The Language of Health Care: A Key Tool in Fraud Examinations

February 18, 2025

By Colin Maye, CFE

<https://www.acfe.com/acfe-insights-blog/blog-detail?s=understanding-health-care-jargon>

Health care is a **\$9.8 trillion business**, according to the **World Health Organization**. In the U.S., according to the Centers for Medicare and Medicaid Services, health care is a **\$4.5 trillion business**. Estimates of fraud in U.S. health care range widely, with one **recent estimate being around \$100 billion**. Whichever way you analyze it, the losses and potential losses from fraud in health care are substantial.

Know the Terminology

For fraud examiners seeking to better understand the health care system and its complexity, it is important to appreciate the language that medical professionals use to get paid, and the systems, platforms and terms associated with the health care ecosystem. Definitions are crucial to understanding the landscape and making sense of key terms and their meaning.

Since health care fraud is one of the largest fraudulent activities, Certified Fraud Examiners (CFEs) and fraud auditors who are not well versed in the health care industry can access multiple glossaries available on the internet to help them decipher information. You do not need to be a nurse or doctor to understand the business flow of a medical practice, but as all good auditors and fraud examiners know, it is essential to document how things actually occur as opposed to what the policy manual states—if there is one. Identifying and drilling down into gaps in policy, procedure and practice are critical to the discovery and remediation of fraud and misconduct.

The Business of Health

One of the most comprehensive glossaries is found at the U.S. Department of Health and Human Services (HHS), under the Assistant Secretary for Planning and Evaluation: [Glossary of Terms | ASPE](#). The primary emphasis is on words associated with aging, disability or long-term care, but the list is extensive and incredibly useful for a variety of health care-related issues. Similarly, [healthcare.gov](#) has another [Glossary of Health Coverage and Medical Terms](#) that will be useful for a CFE working on these types of cases.

The [Practice Operations Glossary](#) from the Medical Group Management Association is a useful tool to appreciate how medical practices operate from a business perspective. They include key terms like Total Medical Revenue and types of legal organizations. There is a separate [Management and Staff Glossary](#) that helps breakdown types of employees, geographic locations and types of specialties.

At Doctors Management, they collected a variety of clinical and business terms in their [Glossary of Terms](#) that include HIPAA (the Health Insurance Portability and Accountability Act of 1996) Compliance, managed care, occupational health and safety, and others.

Many providers, in helping their patients navigate the billing process, also provide terms and information about health care that can benefit fraud examiners. For example, the University of Washington Medicine published this [Glossary of Billing and Insurance Terms](#) to aid in patients interpreting their bills.

Financial Recovery Group, a company specializing in health care information technology, created a glossary specifically dedicated to the issues of health care finance: [Glossary of Medical Billing and Coding Terminology](#). Others, like professors at colleges or universities, have also done the same, like one from Dr. Marian Powers posted online at the University of Kansas Medical Center: [Accounting Glossary for ASA](#).

Additional glossaries and terms can be found below:

- Premera Blue Cross: [Medical Reference Manual Glossary of Healthcare Terms](#)
- Anthem Blue Cross Blue Shield: [Glossary of Healthcare Terms | Anthem](#)
- Commission for Case Manager Certification: [ccmc-19-glossaryupdate.pdf](#)
- Snelling Center for Government: [Glossary-of-Commonly-Used-Health-Care-Terms.pdf](#)
- Walker Company: [Health Care ABCs - General Terms and Reform Terms](#)
- Health.mil (Military Health System): [MHS Health Care Glossary | Health.mil](#)

Going Deeper

Medical care is getting more and more complex—largely due to a massive increase in specializations and sub-specialties, which have their own language, too. If you are working a case on an oncologist, audiologist or a durable medical equipment provider, it would be important to identify those specialty-specific jargon. Below are some examples:

- Clinical research terms: [NIA Glossary of Clinical Research Terms | National Institute on Aging](#)
- Psychiatric/Mental Health: [Glossary of Terms – Rogers Behavioral Health](#) and [here](#).
- Dental: [Glossary of Terms - AAOMS | AAOMS](#)
- Surgery: [General Surgery Practice of NNJ - Glossary](#)
- Plastic Surgery: [Plastic Surgery Glossary | American Society of Plastic Surgeons](#)
- Orthopedic: [Glossary of Orthopaedic Terms - Orthopaedic Specialists of Metropolitan Washington](#)

Finding More Resources

Local public and university libraries also have excellent resources in their holdings that can be useful in a health care fraud examination. Many local libraries also have access to national databases that could provide additional information and context that a CFE would find beneficial during an engagement. Used book sellers, both physical and online, should not be overlooked for low-cost publications.

Open-source books by reputable professionals, like university professors, will also come in handy. For example, two University of West Florida instructors have published the [“Medical Terminology for Healthcare Professions.”](#)

Applications in Real Life

Terms and their definitions are not just for the theoretical understanding of a situation but can be employed during a fraud examination or investigation in a variety of ways. Some instances include:

- Using terms to test the accuracy of your understanding—or the interviewee’s. (e.g., What is an adenoidectomy, Dr. Smith? What does it mean? Help me understand what [term] consists of...)
- Define the terms for a lay audience, such as a prosecutor or attorney, if they do not specialize in medical or health care fraud. (e.g., Palliative care is defined as medical care focused on improving quality of life for people with serious illnesses and their care partners by the National Institute of Health...)

- Explaining the term and its usage in a presentation, trial testimony or investigative report so that it sets the conduct into its proper context. (e.g., Palliative care and hospice care are often intertwined; according to the National Institute of Health, hospice care only occurs at the end of someone's life, while palliative care can be done anytime during a serious illness, regardless of its terminal nature...)

Music is a universal language—a cellist does not need to know the trumpeter's native language to be able to play the instruments together. Much like an orchestra, it is important for fraud examiners, investigators and auditors to be on the same page, especially when dealing with the complexity and depth of health care. Comprehending the terms, acronyms and jargon of the healing profession is vital to be able to accurately and adequately conduct a fraud examination in this industry.

Quote of the Month

“There are four types of men in this world:

- 1. The man who knows, and knows that he knows; he is wise, so consult him.**
- 2. The man who knows, but doesn't know that he knows; help him not forget what he knows.**
- 3. The man who knows not, and knows that he knows not; teach him.**
- 4. Finally, there is the man who knows not but pretends that he knows; he is a fool, so avoid him.”**

— Solomon ibn Gabirol, was an 11th-century Jewish poet and philosopher in the Neo-Platonic tradition in Al-Andalus. He published over a hundred poems, as well as works of biblical exegesis, philosophy, ethics and satire.