2022 State Auditor’s Continuing Professional Education Series

8:15 AM – 4:30 PM

Virtual Seminar via ZOOM!

$130 per person – 8 Hours Yellow Book CPE Credit

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Field of Study: Auditing (Governmental)/Fraud

Seminar Description

A timely CPE for auditors and procurement professionals alike. This seminar delves into the work of purchasing, including a look at Oklahoma-specific procurement requirements. Participants will review the basics of contract and procurement law, consider the dangers of bid rigging and collusion on sealed bids, and examine the possibility of fraud after the contract is in place. You’ll be introduced to investigative pathways available to confirm vendors and red flags to watch out for during the payment process.

Course Objectives

You will learn the following in this course:

✓ Review of Oklahoma-specific procurement laws/rules
✓ Understand strategies to prevent collusion and bid rigging during competitive bidding
✓ Examine investigative pathways to confirm eligible vendors
✓ Discover prevention and detection tips
✓ Review potential red flags during the payment process and fraud after the contract
Janet M. McHard, CPA, CFE, MAFF, CFF founded The McHard Firm in 2009. Prior to that, she was a senior manager at Meyners + Company in Albuquerque, NM. She is a Certified Fraud Examiner (CFE) and holds a CPA license in the State of New Mexico.

Janet also is a Master Analyst in Financial Forensics (MAFF), specializing in Fraud Risk Management and she is Certified in Financial Forensics by the AICPA.

Janet has received special training in fraud prevention and investigation from ACFE, NACVA, and through the University of New Mexico’s Financial Investigators Certificate Program.

Ms. McHard has performed forensic and investigative accounting in cases on behalf of clients including governmental entities, nonprofit organizations and closely held companies. As part of a partnership dissolution case, Janet has overseen the successful reconstruction of decades of business records to determine ownership percentages.

She has also performed detailed analysis of cost billings in multi-million dollar building projects. Janet has specialized interview training and has secured written confessions which have led to successful outcomes in white-collar cases, including securing voluntary repayment of losses.

Ms. McHard has testified as an expert witness in federal and state courts as well as administrative procedures, settlement arbitrations and grand jury proceedings. Janet has offered sworn testimony in cases involving employment matters, criminal investigations, contract disputes alleging fraud, and allegations of professional malpractice. She has testified at the request of prosecutors, criminal defense counsel, civil plaintiffs and civil defendants.

Janet is a contributing author of Fraud Casebook: Lessons from the Bad Side of Business. She has co-authored articles for Fraud Magazine, the publication of the ACFE. She has taught instructional webinars for Continuing Professional Education (CPE) on behalf of the ACFE, and anti-fraud training webinars on behalf of state governments.

As a faculty member of the ACFE, Janet has traveled internationally teaching to fraud prevention and investigation specialists. Janet has been a speaker at the AGA’s National Conference of Fraud and Internal Control and AGA’s webcast series. Janet has also taught in-house courses to Fortune 100 companies and worked with the audit committee of a Fortune 50 company to establish internal goals for their fraud prevention program.

Janet holds an MBA from UNM’s Robert O. Anderson Graduate School of Management in addition to a Bachelor of Arts from the University of New Mexico. She is former President of the Board of Directors and currently serves on the National Board of Advisors for Keshet Dance Company. member of United Way of Central New Mexico for many years. In 2016, Janet was inducted into the UNM Anderson School of Management Hall of Fame.
Beth A. Mohr, CFE, CFCS, CCI, MPA, PI joined The McHard Firm in 2010 and became Managing Partner in January 2011. She is a Certified Fraud Examiner (CFE), a Certified Financial Crimes Specialist (CFCS), a Certified Anti-Money Laundering Specialist (CAMS) and a Certified Cyber Crimes Investigator (CCCI). She has testified as an expert witness in multiple states on a variety of matters.

Ms. Mohr has a Master of Public Administration (MPA) from the University of New Mexico and holds a Bachelor of Science from Pacific Western University. She is a private investigator licensed by the states of New Mexico, Arizona, and California.

As Managing Partner of the McHard Firm, Beth has conducted investigations into allegations of fraud, embezzlement, and other white-collar crimes, including conducting investigations at state, local, and tribal government entities, privately held firms, and publicly traded companies, and non-profit organizations.

Ms. Mohr has written training sessions and articles for the Association of Certified Fraud Examiners, the *Champion Magazine*, a publication of the National Association of Criminal Defense Lawyers and has written articles for the New Mexico Criminal Defense Lawyer’s Association and New Mexico Defense Lawyers Association. She has a forthcoming chapter called “Skepticism”, in the book *The Art of the Investigation, Vol 2*. She has also published in the technical peer-reviewed journal *The Bulletin of Science, Technology & Society*. Beth has presented research papers, by invitation, at conferences for National Association for Civilian Oversight of Law Enforcement and also the International Association for Science, Technology & Society.

Ms. Mohr is credentialed as a Nationally Certified Law Enforcement Instructor and is one of fewer than 150 individuals who have been nationally certified as an expert law enforcement instructor.

Ms. Mohr served as an investigator for the City of Albuquerque’s Independent Review Office, where she investigated allegations of police misconduct against the Albuquerque Police Department (APD). Notably, she conducted investigations concerning the events and police response surrounding the 2003 anti-war protests and the APD’s crime lab and evidence room involving allegations of financial mismanagement, white collar crimes, excessive force, civil rights violations, tampering with evidence, and destruction of evidence. Beth later served as the Chair of the City of Albuquerque Police Oversight Board.

Ms. Mohr is a retired San Diego Police Officer; during her career she was awarded three Commanding Officer’s Citations, which are the highest awards offered by the San Diego Police Department. While working with the Whatcom County (Washington) Public Defender’s Office, Beth investigated smuggling and tax evasion cases which involved US and Canadian Customs agencies.
Anne M. Layne, CPA/CFF, CFE, CAMS joined The McHard Firm as Senior Manager in 2015 and was promoted to Partner in 2017. She has more than 15 years of experience in accounting, with the last 8 years focused on forensic accounting and litigation support. Upon entering the accounting field, Ms. Layne spent several years performing audits and consulting engagements for tribal governments, tribal entities, state and local governments, and non-profit organizations. As her exposure to accounting grew, she developed a passion for fraud examinations. She began her fraud examination work as a forensic accountant for the New Mexico Securities Division, where she performed investigations related to accusations of securities fraud at the local, state, and federal levels. Later, she took her passion to investigate to McHard Accounting Consulting. With her detailed work and strong work ethic, she has produced fraud examinations and analysis, which have provided an opportunity to testify and be qualified as an expert in both state and federal jurisdictions.

Ms. Layne has been recognized by her peers and her community in several instances. She was selected to attend the New Mexico Society of Certified Public Accountants’ Leadership Academy in November 2014. She was awarded the Women to Watch: Emerging Leaders award in November 2016 by the New Mexico Society of CPA’s. She was an honoree of the 40 Under Forty program sponsored by Albuquerque Business First in May of 2017 and was selected to attend the American Institute of Certified Public Accountants Leadership Academy in November 2017. In April 2019, Ms. Layne was asked to participate in the Association of Certified Fraud Examiner’s Job Analysis Taskforce. Feedback from the Taskforce will be used to update the CFE examination.

In addition to her impressive professional work experience, Ms. Layne has developed personally through education and important volunteer work. Ms. Layne holds a Bachelor of Science in Business – Accounting from University of Phoenix, an M.B.A. from Arizona State University, and a Master of Criminal Justice from New Mexico State University. She is the Director of Education for the New Mexico Chapter of the ACFE and is the past the Treasurer and Vice-President of the Chapter. As a former board member of the Young Professionals Association of Albuquerque, Ms. Layne mentored and helped our next generation of professionals build meaningful professional relationships, navigate the working place, and contribute to their community. As the President of the Children’s Grief Center of New Mexico Board, Ms. Layne helps the organization provide valuable services to children of our communities who suffer the death of a loved one, at no cost to the family. Ms. Layne’s work in the community demonstrates her enthusiasm for serving others meaningfully. Although she has moved on from some of her leadership roles, she continues to provide a positive impact to those she served.