

2 Partners at Baum, Smith & Clemens, LLP,

an accounting and business advisory firm. Both women work with not-for-profit organizations and closely-held companies and business owners.

Rose A. Hartle, CPA has been working in accounting for 25 years. She is a member of the American and Pennsylvania Institutes of Certified Public Accountants.

Judy Smith, CPA previously worked for a national accounting firm in Wichita, KS and taught accounting courses at the college and high school levels. She has assisted with presentations on Charitable Giving, Reading Financial Statements, Sarbanes-Oxley Affects on 501c3 Organizations & Fraud and Changes in 990 Reporting.

Brotherhood Mutual Insurance Company

Financial Red Flags

Matt Hirschy, CPA

Vice President of Finance and Treasurer for Brotherhood Mutual Insurance Company. Formerly spent four years as Chief Financial Officer of a Fort Wayne, Indiana biomedical firm. Previous to that he was a certified public account at a well-known national accounting firm as well as a local accounting firm where he was the partner in charge of accounting and auditing. He has served as a Church Treasurer and member of the church finance team at two churches for the past 20 years.

Delaware Valley Chapter NACBA
c/o Royal Lowthert, Treasurer
Aldersgate United Methodist Church
2313 Concord Pike
Wilmington, DE 19803

SAFEGUARDS AGAINST FRAUD

**Rose Hartle, CPA &
Judy Smith, CPA**
Managing Partners,
Baum, Smith & Clemens, LLP
And
Matt Hirschy, CPA
VP, Finance & Treasurer
Brotherhood Insurance.

**Thursday
April 12, 2012**

Registration opens: 8:30 am
9:00 am - 3:00 pm

At
Paoli Presbyterian Church
225 S Valley Rd
Paoli, PA 19301

SAFEGUARDS AGAINST FRAUD

Directions to Paoli Presbyterian Church
can be found at www.paolipres.org.
Phone: 610.644.8250.
E-mail: jonathan.mikesell@paolipres.org

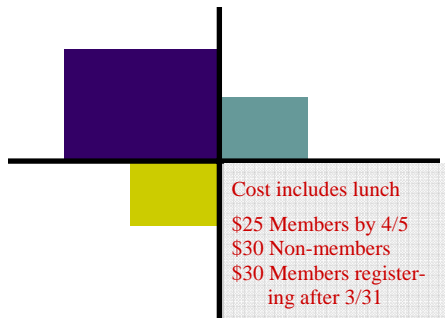


Hosted by
Delaware Valley &
Susquehanna Valley
Chapters

Safeguards Against Fraud

Seminar Schedule

8:30 am	Registration
9:00 am	Session One
10:00 am	Break
10:15 am	Session Two
11:00 am	Q & A
11:30 pm	Lunch provided
12:30 pm	Session Three
1:30 pm	Break
1:45 pm	Session Four
2:30 pm - 3:00 pm	Q and A



NACBA is an inter-denominational Professional, Christian organization which exists to train, certify, and provide resources for those serving in the field of Church business Administration.

www.nacba.net www.dvcba.com

Officers 2011-12 DVCBA

Pres: Jim Power
 VP: Debbie Brown
 VP: Mike Scharff
 Sec: Mary Lou McKee
 Treas: Royal Lowthert

Officers 2012 Susquehanna

Rob Stoner
 Aimee McCullough
 Doris White
 Roger Landis

Morning Sessions: Audit Perspective

- Detection
- Policies & Procedures
- Barriers to Implementation
- Appropriate & Necessary Controls
- Case Studies

Afternoon Sessions: Insurance Perspective

- How to Identify and Report Suspicious Financial Activity
- Secure the Church's Financial Assets and Computerized Financial Records.
- Decrease Exposure Risk
- Case Studies
- Cyber Fraud



Google the term "church theft" and you'll be surprised at how many headlines are written about secretaries, treasurers, and others in positions of trust who have stolen from their own ministries. Those headlines feature only those who are caught and prosecuted. Many more cases go undiscovered or unproven.

Today, get behind the headlines and find out how to be pro-active in your church to prevent fraud.



Registration Form — Safeguards Against Fraud — April 12, 2012

Participant(s) _____

Church/Org. _____

Address _____

City/State/Zip _____ Phone _____

Make checks payable to Delaware Valley NACBA. Email _____

Mail registration form and payment by 4/5 to:

Delaware Valley Chapter NACBA
 Aldersgate United Methodist Church
 2313 Concord Pk, Wilmington, DE 19803
 302.478.2575 r.lowthert@verizon.net

I am an active (current dues paid) member _____ Yes
 of Del Valley or Susquehanna Chapter NACBA _____ No
\$25/member by 4/5 \$30/non-member & mbrs after 4/5