



IWIRC NEWSLETTER

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Catherine Bauer, Editor
Tinamarie Feil, Layout

LETTER FROM THE CHAIR

Janet E. Bostwick, IWIRC Chair

I hope this newsletter finds everyone doing well. For those in the North, I hope spring has finally come. (Snow in April in Boston just isn't right!!)

As you can tell from the newsletter and our updates, IWIRC and its members continue to go strong. We are delighted to have a new look for our website, www.iwirc.com, courtesy of Trumbull Services, as of April 25, 2003. As a result of Trumbull's hard work, we now have information on the website not only on IWIRC international events and news, but also on the Network and events. Please be sure to check the website at www.iwirc.com, often for news and updates.

Considerable activity is ongoing at the Networks, with events this spring, in several venues, including the inaugural meeting in Delaware on May 19, 2003. In addition, discussions to form new networks are underway in several areas including Atlanta, North Carolina, Los Angeles, Chicago and South Florida. If you are interested in helping with a network in your area, please be sure to get in touch with our Network Chair, Patricia Redmond.

And while it seems like just yesterday we were in Chicago, our next conference in San Diego is just six months away! So mark your calendars now for **October 14-15**. We will be hearing more details, as our Program Committee gets underway.

We also continue to work on expanding our member base, particularly on the international level. So watch for news from our Recruitment Director, Debra Kuptz, on a new membership campaign, and from our International Director, Janie Anderson, on our international efforts.

IWIRC's programs and benefits are the direct result of our volunteers. We appreciate the assistance of everyone who has volunteered. Sara Wahl, our Membership Director, has been working on volunteer assignments, and other committees and projects are underway this spring. If you are interested, we hope you will send an email and tell us how you can help. For all of us, time is a precious commodity, which is in high demand. But, getting involved is one of the best ways to get more out of your IWIRC membership, as well as meet new friends and colleagues. Opportunities come at unexpected times in our lives. I hope you will let IWIRC help find you an opportunity.

I hope you will also let us know how we can help you as an IWIRC member. We are considering how we can expand our services and benefits, and I would look forward to any suggestions you may have.

A final thanks to our newsletter editors, Catherine Bauer and Tinamarie Feil, who have done another terrific job. And particular thanks for their patience, waiting for yours truly to get this article done (that time thing again!).

My best to all,

Janet

PREVENTING AND UNCOVERING FRAUD BY EMPLOYEES

A Publication from Alan D. Lasko & Associates, P.C.

The Association of Certified Fraud Examiners (ACFE) defines occupational fraud as "the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets." There are three principal illegal schemes committed against organizations: asset misappropriations, corruption, and fraudulent financial statements. Asset misappropriations are by far the most common. They accounted for approximately 80 percent of the cases in a 1996 study done by the Association of Certified Fraud Examiners. These schemes are also the least expensive overall, at least according to the survey. On the other hand, because this type of fraud is so widespread it is likely that many instances remain undetected. Schemes often involve embezzlement through manipulation of electronic data or submission of phony invoices or expense vouchers. Some schemes go on for many years. Even though the person is stealing only a few thousand dollars a year, over the years, the amount can become substantial. This article deals only with asset misappropriations and corruption.

IN THIS ISSUE

Letter from The Chair.....	1
Fraud Prevention.....	1
International Column.....	2
Upcoming IWIRC Events.....	3
Network Spotlight.....	3
Thanks to Our Sponsors.....	5
Member News.....	5
IWIRC Network Chairs.....	6
IWIRC Board of Directors.....	7



Financial statement fraud will be the subject of future article.

Who Steals and Why

Virtually all employees who commit fraud are amateurs at crime. They did not choose their jobs as opportunities for stealing. They are usually first-time offenders. Typically, employees who commit fraud are able to rationalize their offenses as something other than criminal activity. Either they believe that they are "justified" in stealing or typically they think they will pay back what they have stolen, at least initially.

While there are a wide variety of motives for employee fraud, these are some of the most common:

1. Gambling
2. Desire to live beyond one's means
3. Alcoholism and drug addiction
4. The need to pay for medical care for the employee or for a family member
5. The belief that the employee is "justified" in stealing because officials of the organization enjoy many perks, such as a large expense account and a luxurious lifestyle while the employee is poorly compensated.

According to one reputable 20-year-old study, one-third of the 12,000 employees studied admitted that they had stolen money or merchandise on the job. This study found that the most common motive was the employee's dissatisfaction with his or her compensation and/or working conditions. Dissatisfied employees are simply more likely to steal from their employer. One expert characterized this phenomenon as "wages in kind," that is, an effort by the employee to "balance the scales" by achieving through theft the fair treatment the employee feels he or she is not receiving from the employer. Obviously, the sense of being treated unfairly provides a strong rationalization to the employee for criminal actions.

Employees who are under financial pressure, who are dissatisfied with their employment, and who perceive an opportunity to commit and conceal their crimes are the most likely to become perpetrators. Here are a few examples:

The manager of a construction company contract had authority to approve vendors and amounts paid to them. The exec made a deal with two of the vendors. They submitted phony or inflated invoices for materials or labor, he approved payment, and the three split the proceeds. The company, a Fortune 1000 enterprise, had an internal communication program that allowed any employee to request information on any subject. A curious worker inquired why this particular construction project was costing so much. An audit revealed the manager had pocketed more than \$565,000 in kickbacks. He spent a

year in prison and was on parole for five more years. He was also ordered to pay complete restitution.

A manager traveled frequently with other employees, who noticed he always asked for extra blank receipts in restaurants and taxis. They turned him in to the CFO. Auditors quickly discovered forged, duplicate, and phony expense receipts. The manager's travel log didn't even match the expense documentation. He spent six months in jail for an \$18,000 fraud. A routine audit procedure of matching expenses to his itinerary would most likely have revealed the fraud, or if the manager perceived a likelihood of detection through an auditor review, he might never have engaged in this criminal conduct.

International Column

INDEPENDENCE DAY IN MANITOBA!

In a landmark decision, the Manitoba Court of Appeal recently confirmed that court-appointed receivers must be represented by independent counsel to meet their fiduciary duty to all creditors.

In the Manitoba case, a bank obtained an order appointing a receiver over a debtor's assets. The bank was owed \$58 million (Canadian) and subordinated creditors were out \$50 million. The debtor had launched a major lawsuit and the bank had a claim on the first \$50 million recovered in the action.

The debtor had a lawyer conducting the litigation. In the case, the debtor had sued a number of parties including the bank which had its own lawyer. After obtaining the order appointing the receiver, the bank asked the receiver to retain the bank's lawyer in the litigation. The unsecured creditors objected saying that the bank's counsel might have a conflict if the lawyer was required to advise on any settlement offers.

The subordinated creditors sought an order directing the receiver to continue retaining the debtor's lawyer. A lower court judge approved the appointment of the bank's lawyer. The judge was satisfied that unsecured creditors would be adequately protected because any settlement of the litigation would have to be approved by the court.

The subordinated creditors then filed an appeal arguing that the bank's counsel had a conflict of interest. They argued that the bank's lawyer has a duty of loyalty to the bank to recover the money owed to the bank and therefore could not be independent. They also argued that their interests might be opposite those of the bank in any settlement negotiations. Their concern related to the divided loyalty of the bank's counsel rather than the fear of improper conduct by either the receiver or its lawyer. The subordinate creditors feared that the receiver surrendered its independence and was effectively working for the bank.



"Not so," cried the receiver's lawyer, saying the receiver was trying to do what was practical given that the bank had a very substantial first interest in the outcome of the litigation. The receiver was satisfied that it could act independently because of a "Chinese Wall" created at the bank's lawyer's office in connection with the proceeding. The receiver also reminded the court that the subordinate creditors were free to retain their own counsel in the proceeding.

"Is, too," said the Court of Appeal ruling in favor of the subordinate creditors. The receiver is an officer of the court and acts for all creditors. Court-appointed receivers carry a great deal of weight with courts and it is critical that such advice is free from any potential conflict. Interposing "independent counsel" between the bank's counsel and the receiver's counsel, or requiring court approval of any settlement, are insufficient to ensure that the receiver gets independent advice and fulfills its fiduciary duty. Further, suggesting that the subordinate creditors could retain their own lawyer simply blurs the issue.

The decision reinforces the idea that court-appointed receivers must be represented by independent counsel without possibly divided loyalties who can fairly represent the interests of all creditors. Placing a lawyer between the bank and the receiver does not solve the problem. Indeed, it is precisely the receiver's role to represent all creditors and not just those who have the most substantial claim on the debtor's assets.

UPCOMING IWIRC EVENTS

- Reception in conjunction with the ABA's Section of Business Law's Spring Meeting, April 3, 2003 5:30-7:30 p.m. at the St. Regis hotel in Los Angeles, California.
- ABI Annual Spring Meeting, April 10-13, 2003 in Washington, D.C. (more information to follow).
- IWIRC Fall Conference, October 14 -15, 2003, San Diego, CA.

NETWORK SPOTLIGHT

NEW ENGLAND NETWORK REPORT

Colleen A. Murphy, Chair

On February 5, 2003 the New England Network held its third annual "Dinner Discussion," a dinner meeting at which the network discusses current issues of interest. The Dinner Discussion was hosted by Sheila Smith and Michelle Breitman of Deloitte & Touche. The first half of the meeting featured a presentation by Wendy Weiss of Morgan Stanley regarding personal finance, and the second half of the meeting was devoted to a discussion of how the network can increase membership and provide additional services to members. The Network formed three new subcommittees: a membership committee, a committee to plan the Network's annual spring social event and a committee which will focus on broadening the services the Network provides to members.

Upcoming events include a brown bag luncheon to be scheduled in April and the Network's annual spring social which will be scheduled for early June.

Colleen A. Murphy can be contacted at
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NEW YORK-AREA NETWORK REPORT

Sandra Riemer, Co-Chair

Elizabeth Ellison, Co-Chair

Get on Down to the

IWIRC New York Network

Spring Fling!

If you're in town, come on down! To the swank Tribeca Grand Hotel, Thursday, March 20, 2003 from 6:30 PM to 9:30 PM. Have some fun, make new friends, share some good stories, and network with those in your industry. Come alone or bring some friends, but don't miss it!

For details and ticket information contact either Sandra A. Riemer at Phillips Nizer LLP, 666 Fifth Avenue, New York, NY 10103, tel: 1-212-841-0589, fax: 1-212-262-5152, e-mail: sreimer@phillipsnizer.com, or Elizabeth Ellison at Donlin, Recano & Co., Inc., 419 Park Avenue South, Suite 1206, New York, NY 10016, tel: 1-212-481-1411, fax: 1-212-481-1416, e-mail: eellison@donlinrecano.com Everyone's Invited!



NORTHEAST OHIO NETWORK

Jean R. Robertson, Chair

Update submitted by Nancy A. Valentine, Northeast Ohio Network Secretary

The Northeast Ohio Network of IWIRC is off to an exciting year. We have our Network Organizational Structure in place and have elected members to the Steering Committee, elected Officers and nominated members to our Network Committees. The Northeast Ohio Network continues to grow and we are looking forward to continued growth and network opportunities for our members this year.

As our first event, we are hosting a Student Reception and Panel Discussion on March 6, 2003. Local professionals from the bankruptcy and insolvency fields including Hon. Marilyn Shea-Stonum, United States Bankruptcy Court for the Northern District of Ohio, Carol McNerney of SS&G Financial Services, Christopher Meyer of Squire, Sanders & Dempsey LLP and Mary Ann Rabin of Rabin & Rabin Co., L.P.A will lead the panel discussion. The prestigious panelists will be discussing and answering questions on practical uses of a JD and MBA. We have had a positive initial response to the Student Reception from law students and business graduate students and are expecting a great turnout.

Jean R. Robertson can be contacted at McDonald Hopkins, 2100 Bank One Center, 600 Superior Ave., E. Cleveland, OH, 44114, tel: 1-216-348-5769, fax: 1-216-344-5769, e-mail: jrobertson@mhbh.com.

CENTRAL OHIO NETWORK REPORT

Nannette Dean, Co-Chair

Natashia M. Bush, Co-Chair

Excerpts From the Ohio Net-Wirc newsletter

Around Christmas, the Columbus chapter decided to adopt a family in need. In November 2002 we adopted the Belkhos family, which consisted of five adults and ten children. Overwhelmed by the family's needs, the chapter immediately came up with a plan to provide for the family. All types of goods were donated ranging from Harry Potter books to cake mix and frosting. The Belkhos family was overwhelmed by the kindness of IWIRC.

As a result of heartfelt donations, the chapter was able to provide the Belkhos family with a Christmas that they will never forget. Since the holidays we have received several thank you notes from the family. In addition, Grandma Belkhos has insisted on making her "special buckeyes" to show us her appreciation. Hopefully we can enjoy the special treats at our February meeting.

Nannette Dean can be contacted at Kemp, Schaeffer, Rowe & Lardiere Col, LPA, 88 West Mound Street, Columbus, OH 43215, tel.: 1-614-224-2678, fax: 1-614-224-1306, e-mail:

nannette@ksrllaw.com. Natashia M. Gush, Law Clerk to the Hon. Charles M. Caldwell, can be reached at the United States Bankruptcy Court, Southern District of Ohio, 170 High Street, Columbus, Ohio 43215, tel: 1-614-469-6638, ext. 261, fax: 1-614-469-5506, e-mail: natashia_bush@ohsb.uscourts.gov.

MICHIGAN NETWORK REPORT

Sheryl L. Toby, Chair

Update Submitted by Miriam Marton

On Wednesday, March 26, 2003, the Michigan Network will host a luncheon featuring a panel of three well-known local insolvency professionals, Debra E. Kuptz, Robert S. Hertzberg, Esq. and Sheldon S. Toll, Esq.

The panel will speak on "The Successful Pitch for the New Case" and will address the "dos and don'ts" on presentations for new business. Debra Kuptz is a principal at AlixPartners, LLC and serves as their chief marketing officer. Debra has also been a long-time active member of the Michigan IWIRC Network. Robert Hertzberg is a partner at the law firm of Pepper Hamilton LLP and has been practicing almost exclusively in the bankruptcy and restructuring fields for more than 22 years. Sheldon Toll is a partner at the law firm of Honigman Miller Schwartz and Cohn LLP and has almost 30 years of experience in commercial law, including representation of business clients in bankruptcy, insolvency and corporate reorganization matters.

The Michigan Network is also embarking on a membership drive and, as our field expands, is currently reaching out specifically to new insolvency professionals in our area. As part of the membership drive,

and in the spirit of welcoming the long awaited Michigan spring, we are planning a fun afternoon in the near future of food and advice from local personal shoppers. All faces, new and familiar, are welcome.

Sheryl Toby can be reached at Honigman MillerSchwartz & Cohn, 2290 First National Building, Detroit, MI 48226, Tel.: 1-214-465-7580, Fax: 1-313-465-7581, e-mail: stoby@honigman.com.

DALLAS NETWORK REPORT

Linda S. Kennon, Chair

The Dallas Network held its first happy hour on January 23, 2002. This was the first "official" meeting for the Dallas Chapter, which was just chartered late last year. The happy hour was sponsored by AlixPartners, Thompson & Knight, Baker & Botts, Haynes & Boone, and Godwin Gruber L.L.P. We had a very good turnout for an initial meeting! The next meeting will probably be in March, and we are planning a mini-seminar on business development techniques for women. We are off to a good start with a great core group of members!



Linda Kennon can be contacted at Godwin Gruber, LLP, Renaissance Tower, 1201 Elm Street, Suite 1700, Dallas TX 75270, tel.: 1-214-939-4437, fax: 1-214-760-7332, e-mail: lkennon@godwingruber.com.

DELAWARE NETWORK REPORT

Tobey M. Daluz, Chair

I am pleased to report that we have planned our first DE Network event for May 19, 2003. Both Judge Fitzgerald and Judge Walrath, current IWIRC members, have agreed to attend what will be a cocktail hour at a local Wilmington establishment.

Tobey M. Daluz can be contacted at her new firm, Ballard Spahr Andrews & Ingersoll, LLP, 919 N. Market Street, Wilmington, DE 19801, tel: 1-302-252-4440, fax: 302:242-4466, e-mail: daluzt@ballardspahr.com

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MEMBER NEWS

IWIRC congratulates the following members on their achievements and successes:

Hon. Sheri Bluebond, Hon. Judith Fitzgerald, and the Hon. Susan Pierson Sonderby on being named as Outstanding Bankruptcy Judges for 2002 in the February 15, 2003 issue of Turnarounds and Workouts.

Sharon Zemel Weiss of Weistein Eisen Weiss & Rothschild in Los Angeles on her successful Ninth Circuit appeal and published decision in *Steven H. Stern v. David A. Gill, et al.*

Andrea Fischer of Olshan Grundman Frome Rosenzweig & Wolosky LLP in New York on becoming a partner in that firm. Andrea can be reached at Olshan Grundman Frome Rosenzweig & Wolosky LLP, 505 Park Avenue, New York, New York 10022, direct dial: 1-212-451-2256, fax: 1-212-755-1467, e-mail: aff@ogfrlaw.com

Leslie Ann Berkoff of Moritt Hock Hamroff & Horowitz LLP in Garden City has been appointed Executive Vice President of the Long Island Women's Agenda. LIWA is a not-for-profit non partisan coalition of women's organizations and individuals established to provide a voice for Long Island



women on issues, policies, and programs affecting the lives of those living and working on Long Island.

Leah Eisenberg, Beth Green, and Lisa McIntyre have joined the bankruptcy and insolvency practice group of Arent Fox Kintner Plotkin & Kahn, PLLC in New York. Arent Fox's New York Office is located at 1675 Broadway, New York, NY.

Leah Eisberg can be reached at 1-212-484-3925 or Eisenberg.Leah@arentfox.com.

Beth Green can be reached at 1-212-484-3915 or Green.Beth@arentfox.com.

Lisa McIntyre can be reached at 1-212-484-3949 or McIntyre.Lisa@arentfox.com.

Teresa McMahon of ReeseMcMahon LLC in Chicago was a speaker at the Distressed Investing Conference February 24-25, 2003 in New York. She spoke on corporate governance and fiduciary risk in insolvency situations.

Sandra Reese of ReeseMcMahon LLC in Chicago was a speaker at the first annual Turnaround Management & Corporate Restructuring Summit held February 27-28, 2003 in New York. She spoke on the subject of how to value company assets. Sandra also spoke at the University of Chicago on March 12, 2003 about financial management and life cycle strategic planning as part of the Issues That CFOs Face panel.

Tobey Daluz, Delaware Network Chair, has joined Ballard Spahr Andrews & Ingersoll, LLP in Wilmington. Her new contact information is: Ballard Spahr Andres & Ingersoll, LLP, 919 N. Market Street, 17th Floor, Wilmington, DE 19801-3034, direct dial: 1-302-252-4440, main phone: 1-302-252-4465, fax: 1-302-252-4466, daluzt@ballardspahr.com.

Mariaelena Gayo-Guitian has joined Adorno & Yoss, P.A. as a partner in their Fort Lauderdale office. She will continue to practice in the areas of bankruptcy reorganization, creditor representation, and workouts. Her new contact information is: Adorno & Yoss, P.A., 350 East Las Olas Blvd., Suite 1700, Ft. Lauderdale, FL 33301, direct dial: 1-954-766-7819, fax: 1-954-766-7819, e-mail: mguitian@adorno.com.

Ellen Carpenter of Roach & Carpenter, P.C. in Boston was recently appointed Chair of the Board of Bar Overseers (the organization that oversees attorneys in Massachusetts).

Collen Murphy has joined Mintz Levin Cohn Ferris Glovsky and Popeo PC. Her new firm is located at One Financial Center, Boston, MA 02111 and she can be reached at 1-617-348-1836, her new fax number is 1-617-542-2241, and her new e-mail address is CAMurphy@mintz.com.

Catherine Bauer of the United States States Attorney's Office in Los Angeles on being named 2002 Advocate of the Year by the Public Counsel Law Center (a Southern California provider of pro bono legal services).

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