

## **MAT Professional Growth Sabbatical Proposal Spring 2009 Sabbatical Request**

**Date submitted: May 29, 2008**

### **1. Purpose**

#### **Goals**

I am requesting a two-month sabbatical in order to **complete coursework, examination preparation, and the successful completion of the examination to obtain the professional designation of a Certified Fraud Examiner (CFE).**

#### **Objectives**

##### ***Objective 1 – Expand my fraud examination skills***

In today's environment of heightened awareness regarding misuse of public funds and stewardship, I believe it's imperative that I expand my existing skills in the areas of fraud examination and investigations.

As a Principal Auditor within the Maricopa County Community College District's (MCCCD) Internal Audit & Management Advisory Services department, I periodically receive fraud investigation assignment requests from the Chancellor, Vice Chancellor, College Presidents or Board Members. The wide variety of investigations might include anything from non-compliance with federal regulations, internal or external theft, embezzlement, fraudulent financial reporting transactions, or identity theft.

In representing MCCCD, I might interact with any host of internal and external customers in completing these investigations. As such, it is important that I am familiar with fraudulent schemes and am knowledgeable in my dealings with department directors, granting agencies, vendors, legal counsel, students, county attorneys, and law enforcement.

##### ***Objective 2 – Improve effectiveness and better represent the MCCCD***

In pursuing additional education in fraud identification, handling, and examination, I believe I will be a more effective employee for MCCCD and provide a solid representation to our customers of expertise in these areas. Obtaining a CFE certification will further my growth and credentials when being assigned these types of projects and working with the myriad of customers identified.

Presently, we do not have a representative within our department with this specific expertise or the CFE designation. Similar to a Certified Public Accountancy (CPA) certification, the CFE designation is recognized worldwide and denotes proven expertise

within a specific field. The CFE designation illustrates skill in fraud prevention, detection, deterrence, and investigation. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk.

To become a CFE, one must pass a rigorous examination, administered by the Association of Certified Fraud Examiners (ACFE), meet specific education and professional requirements, exemplify the highest moral and ethical standards and agree to abide by the CFE Code of Professional Ethics. A CFE must also maintain annual Continuing Professional Education requirements.

The FBI officially recognizes the CFE designation as a critical skill set for its diversified hiring program. The US Department of Defense officially recognizes the CFE credential as career advancement criteria in its Department of Defense policy.

### **Relationship to MCCCCD Mission**

My goal and objectives are aligned with the Mission and Values of the MCCCCD. The MCCCCD Mission includes the desire to:

- “...focus on learning though:*
- *Continuing Education*
  - *Civic Responsibility”*

Related MCCCCD Values statements include the commitments to:

*“Excellence – We value excellence and encourage our internal and external communities to strive for their academic, professional, and personal best.”*

and

*“Stewardship – We value stewardship and honor the trust placed in us by the community. We are accountable to our communities for the efficient and effective use of resources as we prepare our students for their role as productive world citizens.*

I believe that this endeavor to improve my educational level and expertise while helping to ensure Districtwide stewardship is indicative of this sabbatical’s alignment with the MCCCCD Mission and Values.

## 2. Execution of the Sabbatical

### January – February 2009 Coursework

In preparation for the CFE examination, I have identified a select group of educational programs. These include DVDs, CD-Rom programs, textbooks, and on-line seminars (webinars) that have a direct relationship to the MCCCDC and are designed to improve my understanding of fraud examination issues.

These educational programs are available for purchase or available as online learning presentations and will be accomplished during the course of the sabbatical period. Each educational program concludes with a self-study course exam and Continuing Professional Education credits are available upon completion of the exam.

<b>Course Title</b>	<b>Course Type</b>	<b>Course Credits</b>
<i>Conducting Internal Investigations: Gathering Evidence &amp; Protecting your Company</i>	Textbook	16 credits
<i>Contract &amp; Procurement Fraud</i>	CD-Rom	12 Credits
<i>The Fraud Trial</i>	DVD / Workbook	20 Credits
<i>Fraud Detection and Cash Recovery using ActiveData for Excel</i>	Textbook	8 Credits
<i>Legal Elements of a Fraud Examination</i>	Webinar	2 credits
<i>Fraud in the Digital Age</i>	Webinar	2 credits
<i>Using Digital Forensic Technology in Your Investigations</i>	Webinar	2 credits

Additionally, during January – February 2009, I plan to complete the:

<i>CFE Examination Prep Course</i>	CD-Rom/ Workbook	35 Credits
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This course prepares the applicant to be successful in the four testing areas of the CFE Exam: Legal Elements of Fraud, Criminology and Ethics, Financial Transactions, and Fraud Investigation.

- *Successful Completion of the CFE Exam*

The CFE Exam is a 10 hour exam and will be taken **within the last week of the sabbatical.**

### **3. Expected Results**

#### **Expected Professional Growth**

I expect to obtain substantial professional growth as the result of the educational sabbatical experience. Such expected professional growth includes:

- Development of new skills in digital data analysis, fraud prevention, fraud identification, and fraud deterrence.
- Exposure to new concepts, approaches and techniques in combating and effectively investigating fraudulent activity.
- Increase my knowledge of the legal aspects of handling criminal cases and the identification of any procedural weaknesses in our department within this area.
- Improve my ability to interact with internal and external customers and provide a solid representation to our customers by providing expertise in these areas.

#### **Deliverables**

- Completed passing examinations for all educational program courses.
- I expect to obtain my certification as a Certified Fraud Examiner.

### **4. Replacement Plan**

Upon discussion with my supervisor, it will not be necessary to fill my position with an interim representative, during this two-month period.

### **5. Supporting Documents**

Attached documents include the following:

- 2008 CFE Exam Prep Toolkit, US Edition documentation
- Educational Programs (Webinar) course documentation