



Daniel Porter has been a Certified Fraud Examiner for over 25 years and has conducted and managed civil and criminal investigations as a licensed private investigator, a loss prevention manager, and as an investigator with the State of Tennessee. He currently provides investigative services and training in the areas of ethics and fraud prevention-detection-investigation through D.Porter Solutions.

Daniel is a Cum Laude graduate from Middle Tennessee State University's Criminal Justice Program and has provided training in the United States and Canada for multiple professional organizations and governmental agencies. He also teaches the ACFE Exam Review course for the Association of Certified Fraud Examiners. He has been a guest lecturer at Middle Tennessee State University and the Vanderbilt University School of Law.

Ethics Aren't for the Byrdes in Ozark

Professional codes of ethics provide guidance to professionals who are frequently required to choose between doing the right thing and the wrong thing. Sometimes, professionals violate their ethical code and do the wrong thing for what they rationalize is the right reason. This session uses the popular television show "Ozarks" and its multiple examples of seemingly good people doing bad things for the right reason to define ethics as well as explore why people make unethical choices and how they justify those choices.

When You Hear Hoofbeats, It May Be a Zebra | Fraud Indicators: Distinguish Error from High-Risk Anomaly

Young doctors sometimes arrive at an exotic medical diagnosis (You've got Kuru!), when a more common place explanation is likely (You've got a cold). These diagnoses are known as Zebras and doctors are taught, "When you hear hoofbeats, think of horses not zebras". Similarly, managers, auditors, and investigators often see indicators of fraud, but dismiss them because they've been taught or assume based upon experience that it is just a mistake that looks like fraud. This session analyzes common fraud indicators that may be overlooked or misinterpreted as routine errors in accounting and audit environments. We evaluate how assumptions, experience and bias can lead to misdiagnosis of fraud risk using real-world cases so you can strengthen your ability to identify, and respond, to unusual patterns that may signal fraudulent activity.