



HOW TO TESTIFY
16 CPE's
May 15-16, 2019

Certified Fraud Examiners, accountants, auditors and investigative/assurance professionals of all kinds are called upon to provide testimony in criminal and civil prosecutions where their services can be used to support investigations of matters such as financial frauds, embezzlements, misapplication of funds, bankruptcy fraud, improper accounting practices, and tax fraud. Fraud examiners may also be used as defense witnesses or to support the defendant's counsel on matters that involve accounting or audit related issues.

There are two basic kinds of testimony. The first is lay testimony (sometimes called factual testimony), where witnesses testify about what they have experienced firsthand and their factual observations. The second kind is expert testimony, where a person who, by reason of education, training, skill, or experience, is qualified to render an expert opinion regarding certain issues at hand. Typically, a fraud examiner who worked on a case will be capable of providing lay testimony based on observations made during the investigation.

Establish yourself as a consummate courtroom professional. Learn how to testify effectively on direct and cross examination, basic courtroom procedures, and most important, tricks for surviving on the witness stand. Improve your techniques on how to offer testimony about damages and restitution while learning to know when to draw the line between aggressive testimony and improper advocacy. Walk away with more effective report writing skills and explore the different types of evidence and legal remedies in this 2-day, ACFE instructor-led course.

You Will Learn How To:

- Meet the qualifications to serve as an expert witness in a legal proceeding
- Comply with the rules governing the content and procedure of expert testimony
- Prepare the proper subject matter for testimony concerning fraud cases
- Testify effectively before a judge and jury
- Maintain credibility during cross-examination by opposing counsel

Who Should Attend:

- Certified Fraud Examiners and other anti-fraud professionals
- Attorneys, legal professionals and law enforcement personnel
- Controllers and corporate managers
- Criminal investigators from local, state and federal agencies
- Detectives and private investigators
- Internal and external auditors, CPAs, CAs and forensic accountants
- Loss prevention and security professionals
- Business managers and educators who may be called upon to testify in court

	DAY ONE – MAY 15th	DAY TWO - MAY 16th
7:30 a.m. - 8:00 a.m.	<i>Registration & Continental Breakfast</i>	<i>Continental Breakfast</i>
8:00 a.m. - 9:20 a.m.	<p>Qualifications for Testimony Effective testimony begins with the proper groundwork of investigation, preparation, disclosure, and practice. In this opening session, you'll learn how testimony is commonly used in fraud trials, and the qualifications that are required for testimony. The principles you learn in this session will be built upon for the rest of the class.</p>	<p>Testimony About Damages and Other Remedies The bottom line to success in fraud cases is to efficiently find, support and recover an appropriate remedy. In this session, you'll explore the legal options for recovering restitution, damages and other forms of relief, and the evidence and testimony necessary to get them.</p>
9:20 a.m. - 9:35 a.m.	<i>Break</i>	<i>Break</i>
9:35 a.m. - 10:55 a.m.	<p>Rules for Expert Engagements Many times fraud examiners must qualify as experts to provide testimony in the fraud case. In such capacity, the witness must be familiar with the Court's requirements in a changing legal environment, as well as practical guidelines to be a competent and convincing witness.</p>	<p>Participation in Discovery Requests and Depositions Most fraud cases are determined before they ever get to the courthouse in the "paper war" of discovery and the "informal" testimony at depositions. This process is full of technicalities and pitfalls for any unprepared participant or witness. This session discusses your role and requirements in this phase of the fraud case.</p>
10:55 a.m. - 11:10 a.m.	<i>Break</i>	<i>Break</i>
11:10 a.m. - 12:30 p.m.	Written Testimony and Reports	Techniques for Effective Testimony on Direct Examination

	<p>Although most people may focus on the importance of oral testimony, it is often the written report that truly makes the difference in the case – either for settlement discussion or for trial. During this session, you'll discuss the process of preparing the report, its content, organization, and the importance of attention to accuracy in every detail.</p>	<p>Direct testimony is your opportunity to shine. In this session, you'll discuss techniques to make the most of it through preparation, and the use of clear testimony and effective demonstrative tools.</p>
12:30 p.m. - 1:30 p.m.	<i>Lunch On Your Own</i>	<i>Lunch on Your Own</i>
1:30 p.m. - 2:50 p.m.	<p>Case Studies: What Went Wrong and How to Make it Right</p> <p>The session will cover examples of litigation where expert witnesses failed, and will also present a real case and examination report to walk attendees through the process of preparing for testimony.</p>	<p>Surviving Cross-Examination</p> <p>You feel good about your testimony under direct examination, in part because counsel was on your side. However, during cross examination you are fair game by the opposing counsel. In this session, you will prepare by learning opposing strategy and how to survive leading questions and tricky cross examination techniques.</p>
2:50 p.m. - 3:05 p.m.	<i>Break</i>	<i>Break</i>
3:05 p.m. - 4:25 p.m.	<p>Subject Matter of Testimony in Fraud Cases</p> <p>Direct testimony in fraud cases most often focuses on investigative techniques used to build the case – interviews, financial analysis and other circumstantial evidence – as well as legal remedies available, such as injunctive relief, compensatory damages, and punishment. This session discusses the type of evidence required, techniques for compiling and presenting the evidence, and the testimony that you should be prepared to present.</p>	<p>Ethical Issues for Experts and Other Witnesses</p> <p>Your credibility, reputation, and professional competence are at stake in every professional engagement. Where is the line between aggressive testimony and improper advocacy? How do you avoid risks of becoming involved in questionable or even illegal conduct? What circumstances can give rise to personal liability? In this closing session, you'll discuss ethical issues that you may face in a fraud examination – and more importantly, solutions.</p>



HUGO HOLLAND, J.D., CFE
Special Asst. District Attorney & Special Assistant Attorney General
State of Louisiana

Hugo Holland obtained his undergraduate degree in Criminal Justice from LSU in Baton Rouge while working as a deputy sheriff, his Juris Doctor from LSU Law School in 1988, and has been a prosecutor ever since. He is admitted to practice in both Louisiana and Texas. He recently completed 14 years as the section chief of the Homicide & Sex Crimes Investigations Division of the District Attorney's Office in Shreveport, Louisiana, taking that position after ten years in the felony trial division of the same office. He is a special Assistant District Attorney and Special Assistant Attorney General appointed to handle high profile RICO, white collar, political corruption, sexual assault, and homicide cases throughout the State of Louisiana. Over his career he has conducted thousands of felony investigations and hundreds of jury trials.

Holland is on the Board of Directors for the Louisiana District Attorneys Association, and is very active at the Louisiana Legislature and the United States Congress, having authored Louisiana's Statutes on the Atkins decision, Protection of Victim's Rights Act, and Post-Conviction DNA Testing among others. He is co-author and Chief Editor of the Louisiana Law Enforcement Handbook, used by police throughout Louisiana, and the Louisiana Capital Bench Book, used by Louisiana judges in death penalty trials.

He is a regular presenter at many police academies in Louisiana concerning law enforcement topics. He teaches advanced investigative techniques, advanced trial techniques, and media relations for the National College of District Attorneys and for prosecutor groups in Texas, West Virginia, North Carolina, California, New York, Virginia, Tennessee, Vermont, Alabama, Tennessee and Florida. He is also a presenter for the Louisiana Judicial College, the training arm for the Louisiana Judge's Association.

Holland serves on the Caddo-Bossier Sexual Assault Response Team, the Louisiana Attorney General's Internet Crimes Against Children Task Force, the Louisiana Child Death Review Panel, the Volunteer's of America Human Rights Committee, the Volunteers for Youth Justice, and is a special consultant the White Collar Crimes Task Force of Northwest Louisiana. He is also, of course, a regular presenter for the Association of Certified Fraud Examiners.

In his spare time, Holland is an active Reserve Police Officer in Bossier City Louisiana, is an active licensed pilot, and a Major in the United States Air Force Auxiliary, Civil Air Patrol.