

SPSU students interning in Cobb County DA's office

Crime fighting has come to SPSU, thanks to a new Fraud Examination internship opportunity with the Cobb County District Attorney's office (CCDA). Three accounting students -- graduate student Anna Sitnikova and seniors Stephen Patton and Paulina Uscategui -- are interning with the CCDA this fall. Sitnikova also interns three days a week with the Georgia Tech Internal Audit Department's fraud unit, and Patton just completed an internship with the University System of Georgia (USG), Office of Internal Audit and Compliance. Uscategui works part-time as a Spanish tutor at SPSU.

These students provide fraud examination and forensic accounting services two days a week by scheduling and investigating accounting and financial records. According to John Melvin, Deputy Chief Assistant District Attorney (White-Collar Crime), the students are working on all kinds of fraud cases with alleged losses ranging from \$1 million to \$7 million. Two students are working the initial fraud case, but eventually each student will handle one fraud case at a time, under the supervision of a Certified Fraud Examiner (CFE). As a result of their work, the students will be qualified to testify as an expert witness at trial in the cases they complete.

Prof. William Beecken, accounting instructor, CFE, and CPA, worked with the CCDA to develop the internship program and hopes to grow it into a 40-hour per week commitment for future interns. He expects five more of his Fraud Examination students to join the CCDA internship later this semester.

Prof. Beecken and two USG auditors (Clark Beecken and Melissa Hall), all of who are CFEs, mentor the interns. The CCDA program is also supported by Scott Hilsen, a partner with KPMG and president of the Georgia Chapter of the Association of Certified Fraud Examiners, and Laurie Dyke, managing partner for IAG Forensics and the chair of the Georgia Society of CPAs Forensic Accounting and Business Valuation Section.