

Chapter 1 : NPR: Agency Prepares Asylum-Fraud Cases Against 2, Chinese Migrants | Breitbart

As he enters his fourth year as the Army's top general, Army Chief of Staff Gen. Mark Milley continues to push for a more ready, lethal and focused force, one that's always training for the.

This includes pushing ahead on key modernization efforts to make sure soldiers have the best equipment the Army can provide. I want those kids to have the best, bar none, with nothing held back," Milley said. Some external factors have contributed. One is the budget. The second is the op tempo relative to the war in the Middle East. At one point in time, when I first became the chief, people were actively talking about an [active] Army of , [soldiers], some were saying , Those conversations largely are over. So, in terms of manning and strength, I think the bleeding, if you will, the reduction in forces, has stopped. There are still holes in too many units. We have units, battalions, brigades going to premier training events at less than optimal strength. Optimal strength I would define as in excess of 90 percent. We are not there yet because we still have gaps and holes in many of our operational units, but there are less gaps and holes than there were 36 months ago. How is the Army preparing for the next war or challenge? We refocused on great power competition, or higher-end warfare or full-spectrum operations. What we did was we wanted to replicate the capabilities that are out there amongst the near-peer competitors, Russia, China, North Korea. We merged them together into an operational environment so that the [opposition forces at the combat training centers] would replicate those types of threats. The Army is back into doing gunneries on a routine basis. Artillery units are back into doing mass fires. Attack aviation units are back into doing significant aviation operations and air assault operations and so on. So, across the board, across the entire Army, there has been a refocus. We are hitting the sled repeatedly over and over and over again. Army Chief of Staff Gen. Mark Milley and his wife Hollyanne enjoy the opening ceremony for the annual meeting and exposition in Washington, DC. I knew we were going to have to shift gears at some point and put a focus on modernization. Secretary [of Defense Jim] Mattis was very plain in his national defense strategy [and] the return of great power competition. In order to do that, you are going to have to have the capability to shoot down enemy fixed wing, rotary wing, and missiles. So we have got to, in some cases, rebuild, and in other cases innovate brand-new systems that are capable of protecting our tactical units in that type of war. We are exploring lots of different innovations in terms of modernization, and we think we can field some things in relatively short order to significantly improve that capability. I think the American soldier should have the absolute, without question, best equipment, from head to toe, that the American people can possibly afford. Meghann Myers How will the Army afford this? We cut every single nickel out of the office[s] of the Chief of Staff of the Army and the Secretary of the Army, cut our electricity bill, cut all our computers, cut all the paper we use, cut every single person up here by half, cut the entire Army staff in half, cut all other kinds of budget. Do not cut the ability of soldiers to have lethality and readiness on the battlefield. That is the last of the cuts. For too many years those are the first things to give way. Cut aides, cut bands, cut whatever perks people have. Cut everything before you start cutting shoot, move, communicate for ground forces.

Chapter 2 : How to Use Technology to Prevent and Detect Fraud

Fighting Fraud in the Government 5 Moreover, in down economic times, governments might look for ways to cut costs, such as layoffs and hiring freezes, and taking such actions can create an environment with high potential for fraud.

He wants no part in helping the government use the letter of the law to strip asylum from people who won it years ago — even if that means he has to remain in hiding. According to Lawrence, DHS asked him in to help resolve more than 2, cases. NPR also spoke to Zhenyi Li, one of the 3, migrants who invented a story of persecution to win asylum and citizenship. But officials provided a statement saying: Post-conviction review of potentially impacted cases is integral to the integrity of the immigration process. We will continue to combat fraud it wherever it manifests. Officials also described the legal process for revoking asylum. The New York Times reported in Peter Kwong, a professor at the City University of New York and an expert on the Chinese population in New York, said it was an open secret in the Chinese community that most asylum applications were at least partly false, from fabricated narratives of persecution to counterfeit supporting documents and invented witness testimony. The Law Firms fabricated stories of persecution in connection with the asylum applications of clients that often followed one of three fact patterns: Since , the Law Firms have submitted more than 1, asylum applications. XU, LUO, and other employees at the Law Firms, profited by creating and submitting these asylum applications on behalf of Chinese alien applicants. WEN provided various services to the Law Firms, and other law firms, including selling fake documents in aid of the fraudulent asylum applications. One case was described in a November statement: Fosia Abdi Adan, 51, a native of Somalia, applied for and received a diversity visa from the U. Adan arrived and was admitted to the United States on Jan. Throughout the diversity visa application process, Adan fraudulently claimed that she was married to Jama Solob Kayre, the fictitious identity used by Ahmed Mohamed Warsame, and that she and Kayre had three children together. Adan has been residing in Eden Prairie, Minnesota. Many people from foreign cultures feel no qualms about immigration fraud, especially if it benefits their ethnic or national group. He was among those indicted in the investigation that also implicated Mr. He has pleaded not guilty to conspiracy to commit immigration fraud. Many business groups and progressives also try to minimize immigration enforcement. He served as U. Immigration also pulls investment and wealth away from heartland states because investment flows towards the large immigrant populations living in the coastal states.

Chapter 3 : Chief: This is how the Army must prepare for tomorrow's wars

Fraud is largely inevitable but fighting it doesn't have to be fruitless. Chris Camacho shares tips to help businesses combat this threat more effectively.

The Army wants to extend basic training and revamp its physical fitness program in preparation for high-intensity, near-peer combat. And in the margins, leaders voiced their support for another push: Ryan Oliver, a wheeled vehicle mechanic with the 82nd Brigade Engineer Battalion, 2nd Armored Brigade Combat Team, 1st Infantry Division, jumps into a lake during cold-water immersion training with the U. So with fewer recruits coming in, it made sense to try extending those first 10 weeks to see whether soldiers could be more fit, more disciplined and more proficient before moving on to the next step. At the end of , then-President Obama signed a National Defense Authorization Act to increase the active component to , soldiers in the following nine months. The Army is growing by thousands of soldiers. The Army is on track to reach its end strength goal of 1,, soldiers by the end of September, and that will mean enough manpower to fill holes in existing combat units, save some units from planned deactivations, and man some new ones. Meghann Myers Fast-forward to , and the Army continues to increase its end strength, while revisiting the prospect of both overhauling and extending basic training. Malcolm Frost, is to increase the fitness and discipline of the approximately 1, recruits who graduate every week, before going on to job-specific training. A 27, person study of the training base, as well as leadership from operational units, found that soldiers were not adequately prepared to jump in at their first units of assignment. Too much of a buddy mentality with NCOs and officers. To tackle the PT issues, the new POI requires three scores of 60 points each on Army Physical Fitness Tests events, up from the remedial minimum score of recent history. Trainees are also practicing more drill and ceremony in their first weeks of becoming soldiers, honing their skills with organized marching while moving throughout their days, culminating with a competition before graduation. And to top it all off, basic training now includes three field training exercises " dubbed Hammer, Anvil and Forge " with minimum requirements to participate in each one. The events test every warrior task and battle drill trainees have acquired throughout the previous weeks, in addition to PT tests and a battalion-wide combatives competition. The home of infantry one-station unit training is moving out this summer on a pilot that would extend that program from 14 to 21 weeks. For the better part of a decade, the Army has been working to develop an occupational fitness test. It now has three, if you count the Occupational Physical Assessment Test required for entering the service, along with the Army Combat Readiness Test and Soldier Readiness Test, two pilot programs in varied stages of research. According to research, higher levels of overall fitness reduce injury rates and save the Army both time and resources on treating injuries and making up for the loss of a soldier. In addition, the SRT pilot includes three different levels of staff support and training equipment to prepare for the test. Not surprisingly, Abrams said, those with full-time strength coaches and other professionals had the best outcomes. And outcomes were equally good for those who did get hurt. Both tests are designed to measure multiple domains of fitness in ways that approximate combat. For instance, the ACRT gauges muscular power with a backward medicine ball throw. To test muscular endurance, the SRT requires stacking sandbags on the back of a truck. But there is some overlap, like an equipment drag and, of course, a run. If soldiers are taking two tests for different purposes, despite measuring similar things, how can the Army justify that? Not so with the new tests. Army Remedial options may end up in the final test or tests, Abrams said. But that could create some confusion, Dailey said. If the APFT is a health test, alternates are necessary to continue gauging health. But a combat fitness test is a different story. Approximately 11 percent, or ,, of the 2. If you think about it, he added, the Army has been giving a pass to soldiers on profile, while punishing those who actually take the test and come up short. So where does that leave the APFT? As the Army works to field two new occupation combat readiness tests, the discussion has increased over the legacy PT test and whether the Army needs gendered fitness standards at all. So while a gender-neutral occupational test is a step forward in preparing soldiers for combat, the Army still has to look at troops as employees whose health care bills they are covering. Regardless of how long basic training ends up being or which fitness test the service settles on, the

changes will cost money. McCarthy said that both House and Senate Armed Services Committee members ask how they are tackling fitness challenges, and leaders present this holistic philosophy.

Chapter 4 : Fitter, deadlier soldiers: This is how the Army plans to prepare you for tomorrow's wars

Clark: Prepare to combat tomorrow's challenges today June 18, By Jason Winders A failure of political leadership, combined with an inability to see beyond today, has created an uncertain future for today's graduates, warned successful businessman Edmund Clark.

Regardless of the technological tool, collecting and analyzing data is of utmost importance. Proficient fraud detection depends upon the methodical ability to accumulate and quickly evaluate large amounts of data, while identifying activities and patterns symptomatic of potential fraud. Small businesses, of all business segments, are most susceptible to occupational fraud – an internal fraud, usually perpetrated by employees. This does not mean that your employees are not trustworthy, just that there should be an awareness of the types of fraud that can happen and what to look for. Most business owners are misguidedly secure in the thought that he or she will not be a victim of fraud within their organization. Small organizations, those with fewer than employees, continue to be the most common victims in the fraud instances reported to the ACFE. Occupational fraud committed by employees can be perpetrated in collusion with another party a second employee or a third party or the employee acting alone. Common acts are misappropriation of assets such as the theft of cash or receipts , fraudulent disbursements e. Identifying Anomalies There are ways small business owners can combat the threat of fraud within their organization. Modern technology enables organizations to dig deeper into data to prevent and detect frauds. Analyzing the multitudes of data that an organization produces can be a daunting task. Gone are the days of the column pads and simple Microsoft Excel spreadsheets; data is recorded and stored in accounting applications that permit the user to extract useful information for analysis or export to tools that can provide additional analysis. Technological advancements in data analysis, such as link analysis, data visualization, predictive modeling, and other analytic testing, are useful tools to ferret out anomalies, patterns, and specific associations within thousands of transactions. One example of data analytics is data mining, which is used to classify and segment data by applying rules to view specific associations or find significant patterns, including those related to fraud. There are many technological tools available for every need and industry to best serve your specific analytical requirements and professional help when needed. Assessing the risk of fraud is crucial for small businesses. It is important to have internal controls in place, risk assessment analyses performed to know where the weak links are, background checks on employees when hiring, restrictions on employee activities, and organization-wide awareness. Internal controls are policies and procedures to prevent unauthorized or imprudent use of organization funds, prevent fraud and loss by safeguarding assets and documents i. Background checks are a good idea when hiring employees to verify they are not criminals and are eligible to work. Putting restrictions on what your employees have access to will limit the potential of misappropriation of assets; if an employee has access to all aspects of an organization the potential for fraud is greatly increased. Most accounting software systems allow users to have specific access to only certain aspects of the system, such as accounts receivable. Actions that can raise awareness include implementation of a training program for employees to identify and understand fraud, execution of a code of ethics, and having a whistleblower policy or tip line. The advances in technology and the resources available can assist small businesses in detection and prevention of fraud. Do not let your organization become a victim to an easily preventable fraud. This may seem an overwhelming task; consult a professional for guidance and put your mind at ease. Contact her at Share this:

Chapter 5 : Afghanistan election: What's at stake in the parliament vote? - BBC News

Afghans are once again set to defy threats, insecurity and fears over electoral fraud as they prepare to vote in parliamentary elections on 20 October. The poll is long overdue.

At the outset, let me give the requisite reminder that the views I express today are my own and do not necessarily represent the views of the Commission or its staff. It is great to be here today. I recently read a New York Times article with a headline about the SEC bringing sexy back and referencing our efforts to combat accounting fraud – I had a hearty chuckle over that. But I guess it is all about context – you definitely take that kind of press whenever you can get it. Better for the press to be talking about us as sexy than lots of other things. My own experience with accounting fraud goes way back. When I was at the U. This was a good old-fashioned accounting fraud involving the under reporting of trade marketing expenses, resulting in the CEO, CFO and others going to prison. It was a great trial, as it involved a timing issue in the recognition of revenue – essentially it turned on a 2-week period at the end of one year and beginning of the next, and revenue being shifted back to the prior year, which helped make the financials for that year look better in connection with a planned IPO. Getting a jury to understand the importance of that sort of timing issue was difficult, and opposing counsel, the former US Attorney in the SDNY was a challenge, but we were successful – Mr. To tell you the truth, sometimes I wish I were back trying those kinds of cases because I am a trial lawyer at heart and I find accounting fraud cases so interesting – although calling the work sexy might still be a stretch. And in private practice, I also did some accounting fraud work, representing accounting firms and issuers. Consequently, we devoted fewer resources to accounting fraud. During this period, we have had fewer accounting fraud investigations. As for accounting fraud cases, we saw a reduction here as well: Another trend we have seen over the last few years is a reduction in restatements. So for example, across all public companies, restatements fell from a peak of 1, in to in Sarbanes was indeed very significant - the enhancements in auditing, the creation of the PCAOB, the implementation of certification requirements of financial statements, the establishment of testing and certification of internal controls over financial reporting, the enhancements to corporate governance and audit committees - all were very significant changes. And there is no question we are in a better place today than we were pre-Sarbanes. The transparency with which companies report their financial results has definitely improved. Indeed, I would venture to say that the focus on accounting issues has increased significantly in the last 10 years. But I have my doubts about whether we have experienced such a drop in actual fraud in financial reporting as may be indicated by the numbers of investigations and cases we have filed. It may be that we do not have the same large-scale accounting frauds like Enron and Worldcom. But I find it hard to believe that we have so radically reduced the instances of accounting fraud simply due to reforms such as governance changes and certifications and other Sarbanes-Oxley innovations. The incentives are still there to manipulate financial statements, and the methods for doing so are still available. We have additional controls, but controls are not always effective at finding fraud. In the end, our view is that we will not know whether there has been an overall reduction in accounting fraud until we devote the resources to find out, which is what we are doing. Renewed Focus The importance of pursuing financial fraud cannot be overstated. Comprehensive, accurate and reliable financial reporting is the bedrock upon which our markets are based because false financial information saps investor confidence and erodes the integrity of the markets. Financial reports must provide transparency for investors, and must not obscure the truth, even if that truth is inconvenient. The last decade is full of painful reminders of how important reliable information is to investors, to markets and to regulators. And so, in a post-crisis world, the SEC must renew its focus on financial reporting and accounting so that investors and regulators receive the accurate information that sustains our markets. We decided the best way to pivot away from the financial crisis cases and refocus on accounting fraud was through the task force model. As you know, three years ago, we created five specialized units to handle specific areas of the securities laws. We did not at that time create an accounting fraud unit. There were many reasons for that, including that such a unit would need to be very large, would have to include many lawyers and accountants, and that accounting fraud cases are the bread and

butter of many different parts of the Division. Those same concerns are still with us now, as we look to the future. We decided instead that what we needed was a small group of people focused on case generation — on exploring proactive initiatives that would generate new accounting fraud investigations for staff in the Division to pursue. There are a lot of promising methods out there for determining the companies on which we should be focused. We have new ways of crunching data that allow us to isolate potential red flags and trends; other regulators are uncovering potential issues; whistleblowers are bringing us invaluable information. But we thought we needed a group of people to focus on harnessing all of these resources. Often, when you get a group of smart people in a room focused on a problem, you can find the answer. Kind of reminds me of that scene in Apollo 13 where they bring all of the disparate tools available on the space capsule into a room, dump it on to a table in front of a bunch of smart people, and say find a way to fix the problem. This is our Apollo 13 moment. Its objective is to improve our ability to detect and prevent financial statement and other accounting fraud. It will be devoted to developing state-of-the-art methodologies that better uncover accounting fraud and incubating cases that will then be handled by other groups within the Enforcement Division. To fulfill its mandate and find promising investigations, the task force is launching various initiatives. These may include closely monitoring high-risk companies to identify potential misconduct, analyzing performance trends by industry, reviewing class action and other filings related to alleged fraudulent financial reporting, tapping into academic work on accounting and auditing fraud, and conducting street sweeps in particular industries and accounting areas. With this tool, we can better compare performance across industries and detect outliers that suggest possible fraud. As for specific areas of focus, I anticipate that the task force and our investigative staff will continue to cover a wide variety of issues. We are very interested in the manner in which management and auditors make decisions with respect to reserves. Over the past year, we have brought several cases involving erroneous judgments regarding losses and reserves, including actions against Capital One Bank, TierOne Bank, Anchor Bancorp Wisconsin and several former executives at those institutions. And we will continue to pursue actions against individuals and entities that ignore inconvenient truths about losses and the need to increase reserves. We recognize that accounting requires that management and auditors use their professional judgment but we will not tolerate decisions that are reached in bad faith, recklessly or without proper consideration of the facts and circumstances. We are also focused on investigating independence violations. Auditors for broker-dealers must also be independent from their audit clients. I anticipate that we will be investigating these types of conflicts of interest with increased frequency. I think it also is important to focus on audit committees, which serve as a gatekeeper for quality financial reporting. These committees play a critical role by overseeing and monitoring the financial reporting process. We have brought actions against audit committees in the past for failing to recognize red flags and we intend to continue holding committees and their members accountable when they shirk their responsibilities. And our Cross-Border Working Group has been, and will remain, quite busy as it focuses on companies with substantial foreign operations that are publicly traded in the U. In addition, we will continue to focus on auditors. As the Supreme Court noted nearly 30 years ago in U. If there is a significant restatement or if we learn about improper accounting from a whistleblower, our proactive efforts, or the media, then you can expect that we will scrutinize not only the CEO, CFO and Controller, but also the engagement partner, engagement quality reviewer, and the auditing firm as a whole. We are going to probe the quality of the audit and determine whether the auditors missed or ignored red flags, whether they have proper documentation, and whether they followed professional standards. And it is important to remember that our ability to bring Rule e bars against auditors extends beyond instances where there are accounting irregularities at a public company. As a result, we can and have investigated auditors when their audits fail to meet the most basic standards, regardless of whether there was an actual problem with the auditing client. While we expect that the task force will develop additional methodologies for uncovering fraud, and will generate additional cases, it is also important to note that we recently brought several significant financial reporting cases and have plenty more in the pipeline. We also charged BP with misleading investors during the Deepwater Horizon oil spill by significantly understating the oil flow rate in multiple reports filed with the SEC. And we charged a Fortune company for various accounting deficiencies that distorted their financial reporting to investors in the midst of the financial crisis. We also brought an

action against the Chinese affiliates of the Big Four accounting firms for refusing to produce audit work papers and other documents related to China-based companies under investigation by the SEC for potential accounting fraud against U. The coming weeks will see some additional accounting fraud and disclosure cases being brought. Ultimately, the task force demonstrates our renewed commitment to prosecute those who betray the trust of the public markets. But bringing actions after the fact is no substitute for full and honest disclosure at the outset. Enforcement actions are little comfort for investors who lost their savings after relying on misrepresentations and half-truths. Shareholders should be able to rely on accurate accounting, effective auditing, and transparent financial reporting. And we believe that our renewed focus on accounting and financial reporting fraud will result in better compliance within the industry by sending a clear, strong message that deters both current and future wrongdoers. Finally, let me be clear that we will use all the tools in our arsenal, including disgorgement, monetary penalties and e bars against accountants. And in appropriate cases we will exercise this authority. I should add that accounting fraud cases take lots of resources and effort. They often require a lot of financial analysis, mounds of documents, and lots of testimony. But we are prepared to devote the resources. These are important cases and our performance should be judged by the quality, and not the quantity, of our cases. Admissions Policy And we will in appropriate cases seek admissions to the misconduct under our new settlement approach of seeking admissions of facts in certain types of cases. As many of you know, our settlement approach, much like numerous other federal regulators, had been to settle essentially all of our cases on a no-admit-no-deny basis. The SEC has been incredibly successful in achieving great settlements with this policy and it will still be an important approach that applies in most cases. This settlement approach has allowed us to achieve quick results and provide prompt relief to investors, while also allowing us to conserve resources and eliminate litigation risk. This interest in obtaining quick relief, conserving resources, and avoiding litigation risk will typically trump the need for admissions in order to better achieve the goals of our enforcement program. We recently modified our traditional approach in cases where there has been a criminal or regulatory settlement with admissions. But there also is a group of cases where a public airing of unambiguous facts “ whether through admissions or a trial ” serve such an important public interest that we will demand admissions, and if the defendant is not prepared to admit the conduct, litigate the case at trial. I analogize it to a guilty plea in a criminal case “ there is a certain amount of accountability that comes from a defendant admitting to unambiguous, uncontested facts. It is in many respects a cathartic moment. And there can be no denying the facts under those circumstances. This could include matters involving a large number of harmed investors, where the conduct presented a significant risk to the market, where admissions would safeguard the investing public from risks posed by defendants, and where a recitation of unambiguous facts is important to send a message to the market about a particular case. At the same time, the majority of cases will continue to be resolved on a no admit no deny basis, as the interest in quick resolutions and settlements will, in most cases, outweigh the interests in obtaining admissions. We believe this new policy will strengthen our hand in enforcement actions without hampering our ability to effectively and efficiently enforce our securities laws. And the policy is already starting to bear fruit as we recently had our first instance of obtaining these sorts of admissions. In the Harbinger case, Mr. Falcone agreed to admissions in connection with both the loan and short squeeze cases against him “ serious misconduct that amounted to violations of the securities laws.

Chapter 6 : Using Charts to Find Tomorrow’s Hot Stocks - calendrierdelascience.com

Don't Let Your Small Business Become a Victim. New and up-to-date technology is absolutely necessary to combat fraud more effectively and efficiently through data solutions, procedures, workflow and improved risk management.

Chapter 7 : Preparing the warfighter for today’s war and tomorrow’s fight > Nellis Air Force Base >

Running a business is hard enough when everything goes smoothly. But when you're an entrepreneur, the unexpected happens. You need to prepare yourself for every possible situation, including fraud.

Chapter 8 : calendrierdelascience.com | Financial Reporting and Accounting Fraud

The fraud was sketched in a May 13, statement from the Department of Justice: XU worked as an office manager at a law office in New York, New York, and LUO worked as a paralegal at a law firm also located New York City (collectively the "Law Firms").