



Confirmation.com™

The world's leading provider of secure electronic confirmations.



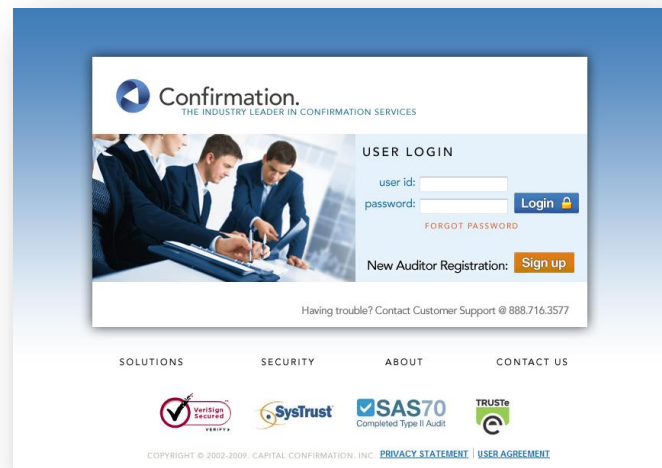
“I like how it is a centralized system to confirm my audit clients' balances.”

- Lindsey, Brookline MA



Confirmation.com: Secure Confirmation Clearinghouse

- Improves productivity and reduces costs
- Increases financial fraud detection
- Supports green initiatives
- Cloud-based service



Exclusively Endorsed by



Corporation for American Banking, L.L.C.

Preferred Provider of Online Audit Confirmations for
AICPA Trusted Business AdvisorSM Solutions





Confirmation.com

Processes millions of confirmations.

- Confirms more than **\$1 Trillion** in assets and liabilities annually
- Used in more than **100** countries
- Processing confirmations for **175,000** private, public, government, and not-for profit audited entities.



Confirmation.com

- Network reaches **thousands** of banks
 - All of top 10 Banks
 - 70 of the top 100 Banks
- More than **10,000** registered CPA firms, Regulatory agencies and Internal audit departments
- **60,000+** auditors worldwide



Confirmation.com

An Award-Winning Solution

- 2011 Award for Best Audit Service
- Ranked #96 in 2010 *Inc.* 500 List
- Ranked #169 in 2011 *Inc.* 500 list
- 2010 Reader's Choice Award *The CPA Technology Advisor*
- "Ease of Use" Award for Tax & Audit Technology



Exclusively Endorsed



Corporation for American Banking, L.L.C.

Preferred Provider of Online Audit Confirmations for
AICPA Trusted Business AdvisorSM Solutions





Corporate Responsibility: Environment

Use of Confirmation.com has saved...

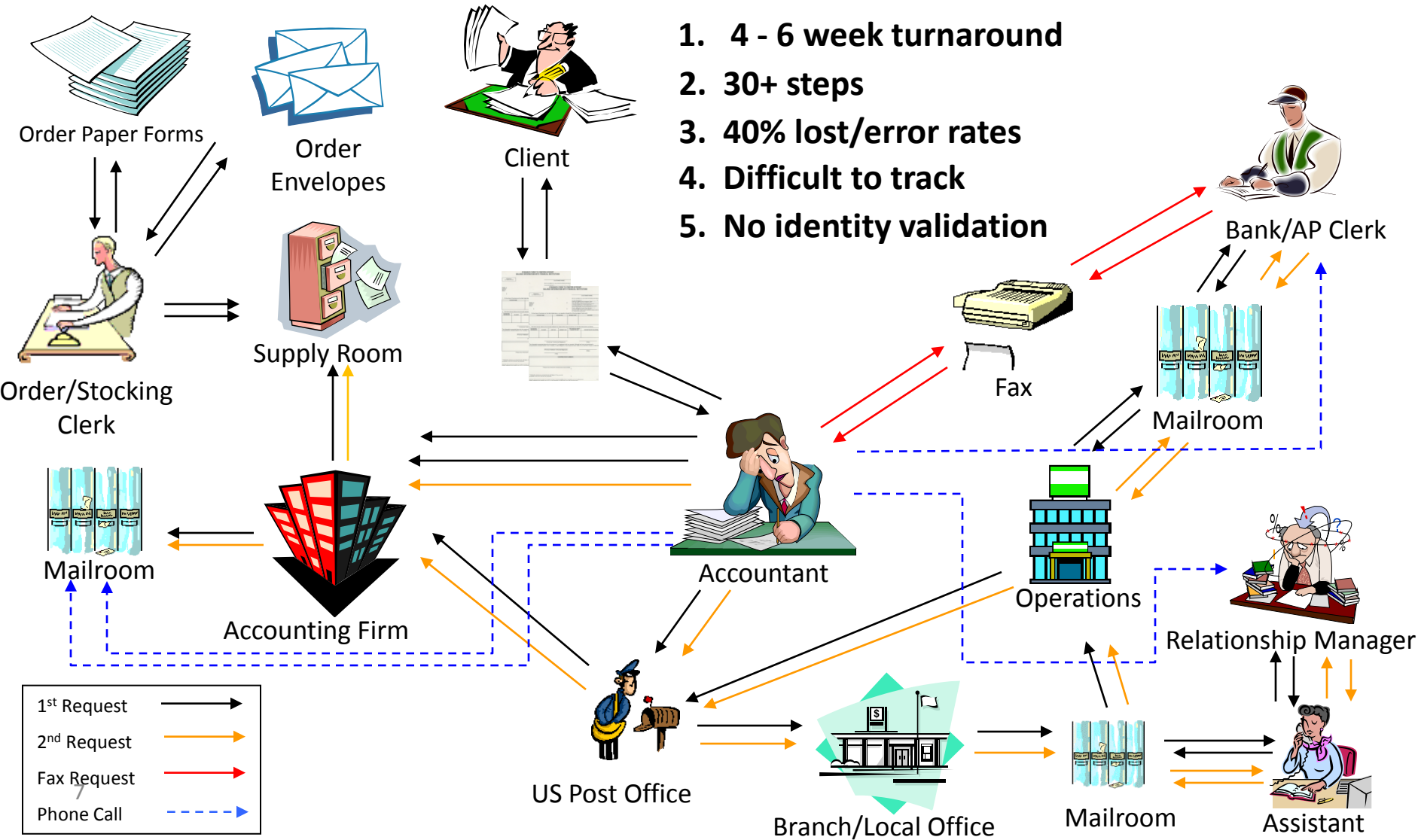
- 60,510 pounds of paper
- 577,110 gallons of wastewater
- 17,810 gallons of gas
- 1,011,450 pounds of greenhouse gases
 - 1,026,960 miles driven
 - 11,790 trees planted and grown for 10 years
 - 178,140 sq/ft of forest preserved





Old Paper Confirmation Process is Inefficient & Ineffective

1. 4 - 6 week turnaround
2. 30+ steps
3. 40% lost/error rates
4. Difficult to track
5. No identity validation





Fraud Issues to Consider

re: the Paper Confirmation Process

Who has access to confirmation information in the response?

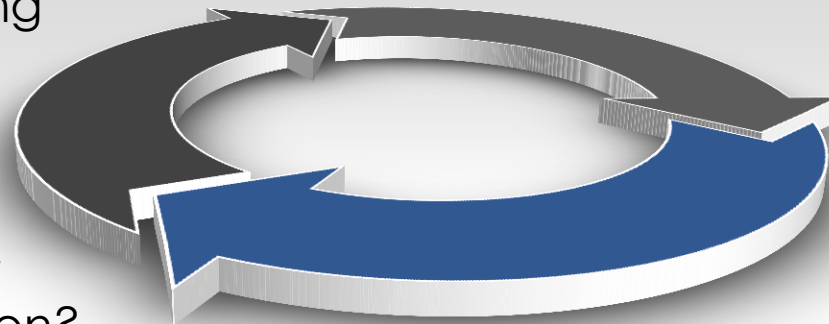
Who is completing the response?

Is the requestor authorized to make the request?

Did the bank really sign the confirmation?

Who receives the confirmation?

Who validated the return address on the confirmation?





Sample of Confirmation Frauds



Europe's Largest Fraud - **\$4.9 Billion** fake confirmation – 2 Top 10 Firms both sued for \$10 Billion; Investors lost billions



India's Largest Fraud - **\$1 Billion** fraud using fake confirmations.



Multi-million dollar receivable confirmation fraud led to **Bankruptcy** and investors losing millions of dollars.



\$5.1 Billion of fake revenue missed by auditors in confirmation fraud.



\$1 Billion fraud with **\$525 million** of fake bonds confirmed by the auditors led to hundreds of millions of dollars of investor losses.



\$1.4 Billion fraud with **\$400 million** of fake cash by manipulating the auditor's confirmation procedures.

70+ Confirmation Fraud Examples

40+ in Last 10 Years!



Sample of Recent Confirmation Frauds

- Boshiwa (2012)
- Advanced Battery Technologies (2011)
- Olympus (2011)
- Sino-Forest (2011)
- China Biotics (2011)
- Longtop (2011)
- ShengdaTech (2011)
- China New Century Media (2011)
- China MediaExpress (2011)
- China Intelligent Lighting & Electronics (2011)
- NIVS Intellimedia Technology Group (2011)
- China Integrated (2011)
- Electronic Game Card (2010)
- Satyam (2009)
- Take-Two Interactive (2007)
- Refco (2006)
- Daisytek International (2006)
- Lipper Holdings (2006)
- Kmart (2005)
- Royal Ahold (2005)
- Just for Feet (2005)
- e-Safetyworld (2005)
- First American Health Concepts (2005)
- Del Global Technologies Corporation (2005)
- Parmalat (2004)
- Powerball International (2004)
- Suprema Specialties (2004)
- Vista 2000 (2004)
- Warnaco (2004)
- Amicom (2004)
- Northface (2003)
- Safescrypt (2003)
- Barings (2003)
- MicroStrategy (2003)
- California Micro Devices (2003)
- Cronos (2002)
- Aura Systems (2002)
- Ebix (2002)
- PictureTel (2002)
- Healthsouth (2001)
- Allfirst Financial (2001)
- Quintus (2001)
- I&J Bagel/Manhattan Bagel (2001)
- American Bank Note Holographics (2001)
- Madera International (2001)
- Pier 1 Imports (2000)
- Three Point Digital (2000)
- Digital Lava (2000)
- Livent (1999)
- Just for Feet (1999)
- CF Foods (1999)
- Sunrise Medical (1999)
- Laser Photonics (1999)
- Financial Asset Management (1998)
- YBM (1998)
- Hybrid Networks (1997)
- Physician Computer Network (1997)
- Cambridge Biotech (1996)
- Pathe Communications (1996)
- Happiness Express (1995)
- Bio Clinic (1995)
- Northstar Health Services (1995)
- Kurzweil Applied Intelligence (1995)
- Standard Oil & Exploration of Delaware (1995)
- Refco (1991)
- Datamag (1991)
- BCCI Bank (1990)
- RSI (1988)
- ZZZZ Best Carpet Cleaning (1987)
- 18 Utah Companies (1987)
- Flight Transportation (1985)
- Alpex Computer Corporation (1984)
- J.B. Hanauer & Company (1983)
- ...McKesson & Robbins (1930's)



Industry Creator – Creator and world’s leading provider of secure electronic audit confirmations used by firms in more than 100 countries

All Top 10 Banks + Federal Reserve – Each of the Top 10 U.S. banks and the Federal Reserve respond to confirmations through Confirmation.com

All Top 100 Accounting Firms – All of the Top 100 U.S. accounting firms and 10,000+ firms in the world

Investor Confidence – Confirmation.com is used to confirm more than \$1 Trillion a year

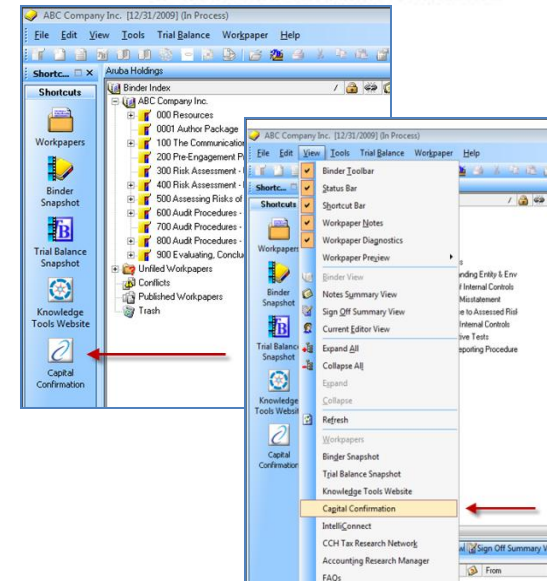
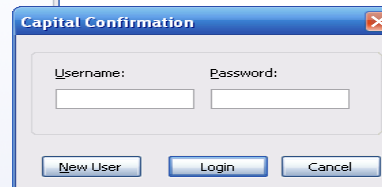
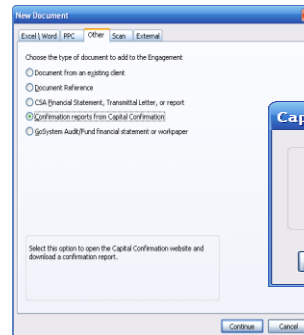
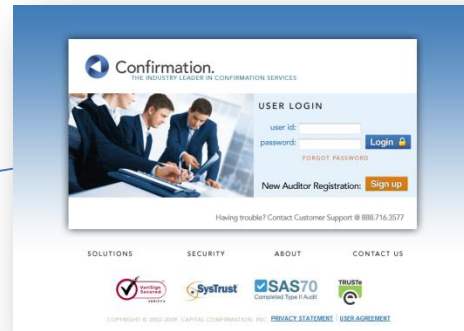
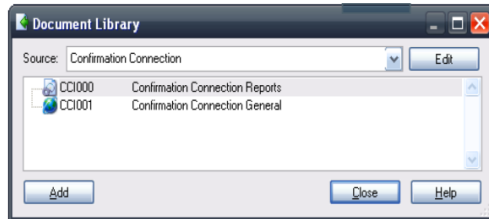
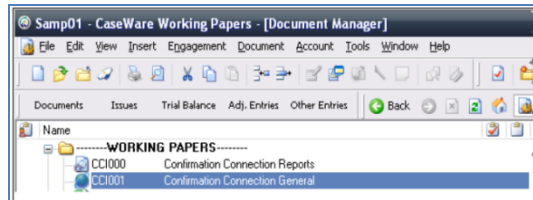
Patented Business Process – Multiple U.S. patents granted with additional patent-pending in both in the U.S. and internationally.

“Fortunately, technology has caught up with the confirmation process.”
- CPA Technology Advisor

“If the lower-level staff see the value in the product, then it must be good.”
- CPA Technology Advisor



Integrations: 3 Largest Audit Software Packages





Provides Custom Designed Functionality



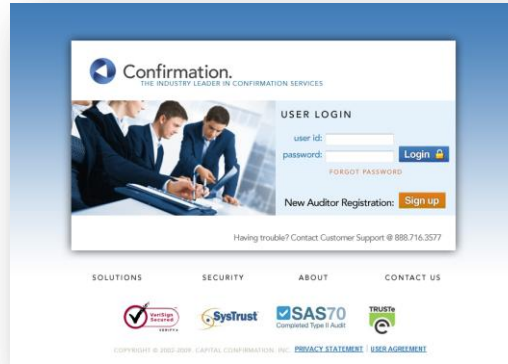
- Developed specific confirmation types and complex routing for Fed. Reserve Banks



- Integrated into the firm audit software solution
- Customized training for all the firms users



- Electronic fulfillment
- Confirmation completed by reviewer
- Files exchanged 5 times daily



- Customized management reports including reports on activity and office statistics
- Unique global firm profile set up and management



- Monthly file recapping activity with SunTrust billing codes fed directly into the billing system at bank



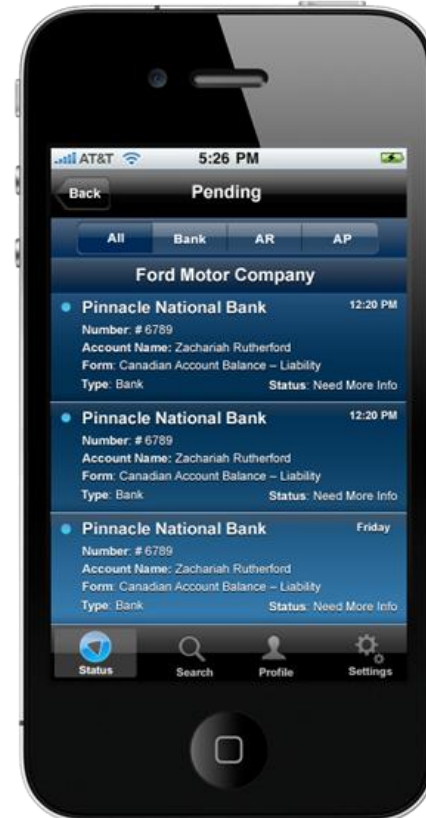
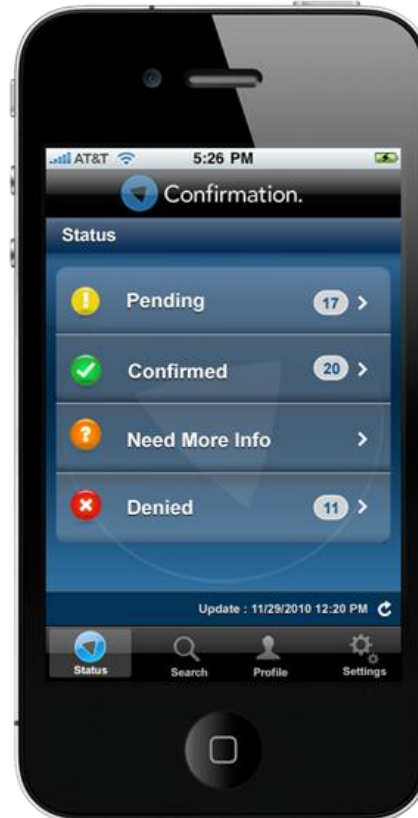
- E&Y staff connect to confirmation platform seamlessly after validation by E&Y Intranet
- Integrated into E&Y New Hire Training course



- Daily file with Client engagement numbers to enable timely and accurate data



Mobile App



“I get 100% return on my bank confirmations..”

- Janette Hildebrand, Vancouver, British Columbia



Global Usage

Confirmation.com

Bestätigung 确认 confirmación पुष्टिकरण conferma 確認



Confirmation.com

An Award-Winning Audit Confirmation Solution

Endorsed by the ABA and a Preferred Provider by the AICPA/CPA2Biz.

Preferred Provider of Online Audit Confirmations for
AICPA Trusted Business Advisor™ Solutions



Corporation for American Banking, L.L.C.



USER LOGIN

user id:

password:

[Login](#)

[Can't Access Account?](#)

New User Registration: [Sign up](#)

審核確認變得簡單

作為首選提供商為美國註冊會計師（AICPA），並贊同由美國銀行家協會（ABA），Confirmation.com是世界領先的網絡為基礎的審計確認的解決方案，帶來了效率和安全性的確認過程。

收件者的靚靚註冊會計師技術顧問的稅務及會計科技創新獎，我們的在線**審核確認的解決方案**提供了應付賬款和應收賬款的確認，以及超過30種的銀行確認。它還提供移動接入審核確認的數據為蘋果® iPhone®, iPad的®和iPod touch®用戶。我們承諾遵守嚴格的銀行法規和審計標準，並成為您值得信賴的供應商審核確認，Confirmation.com經過 SAS 70 II型，SysTrust和WebTrust審計評價每半年一次。

蘋果公司®, iPhone®, iPad的®和iPod touch®是蘋果電腦公司的註冊商標

最新消息

2011年8月23日

[第二年在排Confirmation.com使得公司的500名單最快的私人公司在美國](#)

2011年8月22日

[Confirmation.com推出新的iPhone®應用，讓審計，銀行和企業獲得審核確認數據而在旅途中](#)

2011年6月13日

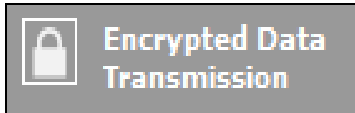
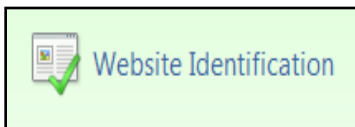
[小組說，新技術需要在審計欺詐戰役](#)

2011年5月10日

[Confirmation.com推出一個新的自我註冊功能，為企業和銀行應對審計確認請求](#)



Confirmation.com Security



- Patented process
- Annual external security reviews including Top 10 accounting firms and Top 25 banks
- SOC 1, SOC 2 & SOC 3 audits every 6 months
- WebTrust every 6 months
- TRUSTe Certified Privacy Policy
- EU Safe Harbor Certified
- PCI compliant
- Hosting facility
 - SOC Audited hosting facility
 - SCIF Certified hosting facility by the Federal Government & Department of Defense (sensitive compartmented information facilities)
- Daily third-party vulnerability & penetration testing – including:
 - Health Insurance Portability and Accountability Act of 1996 (HIPAA)
 - Gramm-Leach-Bailey Act (GLBA)
 - Sarbanes-Oxley Act (SOX)
- Data security
 - 128-Bit SSL encryption/HTTPS throughout Site
 - Extended validated SSL for website identity verification
 - 192-Bit Triple Des Encryption of all sensitive data



Confirmation.

The World's Most Trusted Name in Confirmations™

“It's user friendly and just easy to use.” **Bank of America** 

“It's paperless.” **JPMorganChase** 

“I can literally get a response within an hour.”  **Reznick Group**

“It makes the process more standard and secure.” **SVB** 

“One place for confirmations.” **PlainsCapital Bank.** 

“Simple and easy to implement.”  **ALPERN ROSENTHAL**
INSPIRING OPPORTUNITIES FOR 50 YEARS





Global Network

Preferred Provider

Accounting Network



All Big 4 Firms
 All Top 100 Firms
 Custom Integration

Direct

Partner

10,000 Small &
 Mid-Size Firms
 Sole Practitioners



Financial Network



Federal Reserve
 All Top 10 US Banks
 Majority of Top 100 (US)
 Custom Integration

Endorsement

Direct

Partner

International

Companies

Resellers

Banks



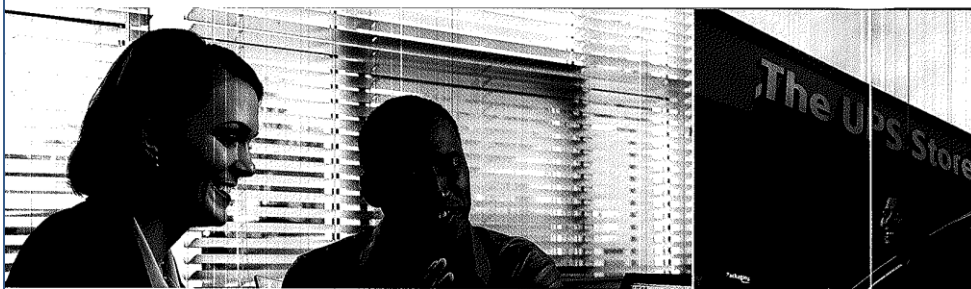


Fraudulent Electronic Confirmation Processes

Fake Mailing Address



Creating a Fraudulent – Legitimate Street Address is Easy: *UPS Store Brochure*



Fraudsters no longer have to use P.O. Boxes and they can have all their mail forwarded to them.

Every aspect of your business matters. Including the address.

A number of advantages... all in one mailbox.

Your business address speaks volumes about who you are—and what your company is about. When you don't want to use your home address, but a P.O. box doesn't project the professional image you need, we have the solution.

Mailbox services from The UPS Store. We give you a real street address, not just a box number. And that's only the beginning. From convenient Call-in MailCheck™ to 24-hour access and much more, we invite you to discover the many services you'll receive as a mailbox holder with The UPS Store.

Mailbox services at The UPS Store offer convenience, professionalism, and an array of benefits to make your life easier:

- A real street address, not a P.O. box: A private mailing address gives your business the professional image you want.
- Package acceptance from all carriers: We'll hold your packages in a secure location for pickup at your convenience.
- Package notification: We'll let you know when a package arrives for you.
- Call-in MailCheck™: Save a trip... call to find out if you have new mail.
- Mail holding and forwarding: Just let us know when and where.*

- Receipt of oversized parcels: Large packages are no problem for The UPS Store.
- 24-hour access: Pick up your mail and postal deliveries any time, day or night.**
- Peace of mind: You no longer have to wait at home for a package delivery or risk having valuable shipments left on your doorstep.
- Convenience: The UPS Store also provides copying, binding, printing and a variety of document finishing services... so you can take care of business while you take care of the mail.

Mailbox services are provided at every one of our locations. You'll also find most of the postal products and services you need at your neighborhood The UPS Store. Ask us for details.

* Additional fees may apply.
** Available at participating locations.

The UPS Store centers are independently owned and operated by licensed franchisees of Mail Boxes Etc., Inc., an indirect subsidiary of United Parcel Service of America, Inc., a Delaware corporation. Services and hours of operation may vary by location.
©2004 United Parcel Service of America, Inc.

Fake Website

Buying a URL/Website for \$168.40

The screenshot shows a shopping cart on the Register.com website. The cart contains the following items:

Item	Term	Auto Renew	Price
fakecompanywebsite.com	Free with Do-It-Myself Standard Website		
Do-It-Myself Standard Website	\$142.45 for 1 year	<input checked="" type="checkbox"/>	\$142.45
Basic Email	\$14.95 for 1 year	<input checked="" type="checkbox"/>	\$14.95
Private Domain Registration	1 year	<input checked="" type="checkbox"/>	\$11.00

Annotations on the screenshot:

- A blue box on the left contains the text: "Ability to pay \$11 to hide the true ownership of a website." with arrows pointing to the "Private Domain Registration" item and the "Total: \$168.40" value.
- A blue box at the bottom contains the text: "Purchase (1) a URL, (2) website development tools, (3) email service and (4) a feature to hide the ownership information for just \$168.40." with arrows pointing to the "Private Domain Registration" item and the "Total: \$168.40" value.
- Red circles highlight the "Private Domain Registration" item and the "Total: \$168.40" value.

Fake Website

Entering Fake Ownership Information is Simple

The screenshot shows the Register.com website interface. The main content area is titled "EDIT WHOIS INFORMATION" and contains a form with the following fields:

- Company: AICPA
- First Name: Chuck
- Last Name: Landes
- Email: chuckl@fakecompanywebsite.com
- Address Line 1: 330 Franklin Road
- Address Line 2: Suite 135A
- City: Brentwood
- State/Province: TN (selected)
- Zip / Postal Code: 37027
- Country: United States
- Phone: 1 6155555555
- Fax (Optional): 1 6155555556

A red circle highlights the form fields, and a blue arrow points from a text box to the form. The text box contains the instruction: "Enter fake ownership information into the Whois Information."

Fake Website



Register.com, Inc. - Internet Explorer provided by Dell

https://www.register.com/myaccount/domains.rcmx?action=viewContacts&svID=3e123d3c0a1411500130e1989f6f7352

Identified by C-O-M-O-D-O

Google

Register.com, Inc.

My Services
Delegated Services
Contact Information
Assigned Users
My Wallet
SafeRenew
My Password
My Secret Question
My RLP Invoices

GET HELP
Changing your DNS
POP3 Settings
Tours, Tips & Tutorials
FAQ's
Contact Us
The First Step Guide

FIND A NEW DOMAIN
Enter a domain name here:
[input] .com
e.g. mybrand.com

ADD SERVICES
Email
Do It Myself Website
Build-It-For-Me
Search Engine Marketing
Hosting
Private Registration
Business Solutions
Partner Offers
Search Engine
Optimization

Speak with a Web Services Consultant
Call about phone only specials (888) 734-4783 toll free

Search Engine Optimization tools that make it easier for your customers to find you.
Start Your FREE Trial Now

Domains/Services	Status	Expires	Automatic SafeRenew™	RENEW
SERVICES FOR ACCOUNT: brianfoxasb				
fakecompanywebsite.com	ACTIVE	08/21/2010	Yes	<input type="checkbox"/>
Do It Myself Website - Starter	ACTIVE	08/21/2010	No	<input type="checkbox"/>
Basic Email	ACTIVE	08/21/2010	Yes	<input type="checkbox"/>
Private Domain	ACTIVE	08/21/2010	Yes	<input type="checkbox"/>

Renew

DOMAIN CONTACTS (WHOIS CONTACTS)

Registrant	Administrative Contact	Technical Contact
(Masked from WHOIS) AKCPA chuckl@fakecompanywebsite.com	(Masked from WHOIS) Chuck Landes chuckl@fakecompanywebsite.com	(Masked from WHOIS) Chuck Landes chuckl@fakecompanywebsite.com
330 Franklin Road Suite 135A Brentwood, TN 37027 Phone: 6155555555 Fax: 6155555556	330 Franklin Road Suite 135A Brentwood, TN 37027 Phone: 6155555555 Fax: 6155555556 Edit	330 Franklin Road Suite 135A Brentwood, TN 37027 Phone: 6155555555 Fax: 6155555556 Edit

ENABLE/DISABLE DOMAIN LOCK

Enabling domain lock prevents your domain name from being transferred to another Registrar.

Domain lock is currently: **Enabled**

[Disable Domain Lock](#)

Fake ownership information is now updated.

Fake Website



Illegitimate Website Ownership Information on Whois

Whois.net - Internet Explorer provided by Dell

http://www.whois.net/

Google

Whois

Register.com, Inc. Whois Domain Lookup Se... Whois.net

Whois.Net
DOMAIN-BASED RESEARCH SERVICES

FREE DOMAIN
When you purchase a Hosting Plan at Verio.com
Save 9.95!

Welcome to Whois.net! [Login](#) | [Register](#)

Whois domain name lookup, available domain names, domain keyword search, deleted domains:

Explanation of Tool:

WHOIS Lookup fakecompanywebsite .com Lookup registration data for domains.

Search by domain or keyword Search domains and lookup whois information. Research and protect trademarks.

Domain Lookup .com Find available domains.

Search through deleted domains Find previously registered domains that are now available.

Domain Information
[Domain Name Registration](#), [News](#)
[Daily DNS Changes](#), [ICANN](#)

Hosting Resources
[Web Hosting](#), [VPS](#), [Managed Hosting](#),
[Windows Hosting](#), [Windows Servers](#)

WHOIS Resources
Domain Names: [WHOIS](#), [AllWhois](#), [Intl TLDs](#)
IP Addresses: [ARIN](#), [RIPE NCC](#), [APNIC](#)

Domain Tools
[Ping](#), [Whois By Ip Address](#), [DIG](#),
[Your IP Address](#), [About Your Browser](#)

Business Applications
[Microsoft Exchange 2007](#), [Business Productivity](#),
[SugarCRM Professional](#), [McAfee Total Protection](#),
[PC Data Backup](#)

[Register your domain name now!](#)

Copyright © 1999-2009

VERIO

Type in the website URL.

Fake Website



WHOIS information for [fakecompanywebsite.com](http://www.whois.net/whois/fakecompanywebsite.com) :

[Querying whois.internic.net]
[Redirected to whois.register.com]
[Querying whois.register.com]
[whois.register.com]

The data in Register.com's WHOIS database is provided to you by Register.com for information purposes only, that is, to assist you in obtaining information about or related to a domain name registration record. Register.com makes this information available "as is," and does not guarantee its accuracy. By submitting a WHOIS query, you agree that you will use this data only for lawful purposes and that, under no circumstances will you use this data to: (1) allow, enable, or otherwise support the transmission of mass unsolicited, commercial advertising or solicitations via direct mail, electronic mail, or by telephone; or (2) enable high volume, automated, electronic processes that apply to Register.com (or its systems). The compilation, repackaging, dissemination or other use of this data is expressly prohibited without the prior written consent of Register.com. Register.com reserves the right to modify these terms at any time. By submitting this query, you agree to abide by these terms.

Registrant:
AICPA
Chuck Landes
330 Franklin Road Suite 135A
Brentwood, TN 37027
US
Email: chuckl@fakecompanywebsite.com

Registrar Name....: Ranger Registration Madeira LLC
Registrar Whois...: whois.register.com
Registrar Homepage: www.register.com

Domain Name: fakecompanywebsite.com

Created on.....: Fri, Aug 21, 2009
Expires on.....: Sat, Aug 21, 2010
Record last updated on.: Fri, Aug 21, 2009

Fake Website



prohibited without the prior written consent of Register.com.
Register.com reserves the right to modify these terms at any time.
By submitting this query, you agree to abide by these terms.

Registrant:
AICPA
Chuck Landes
330 Franklin Road Suite 135A
Brentwood, TN 37027
US
Email: chuckl@fakecompanywebsite.com

Registrar Name....: Ranger Registration Madeira LLC
Registrar Whois...: whois.register.com
Registrar Homepage: www.register.com

Domain Name: fakecompanywebsite.com

Created on.....: Fri, Aug 21, 2009
Expires on.....: Sat, Aug 21, 2010
Record last updated on..: Fri, Aug 21, 2009

Administrative Contact:
AICPA
Chuck Landes
330 Franklin Road Suite 135A
Brentwood, TN 37027
US
Phone: +1.6155555555
Email: chuckl@fakecompanywebsite.com

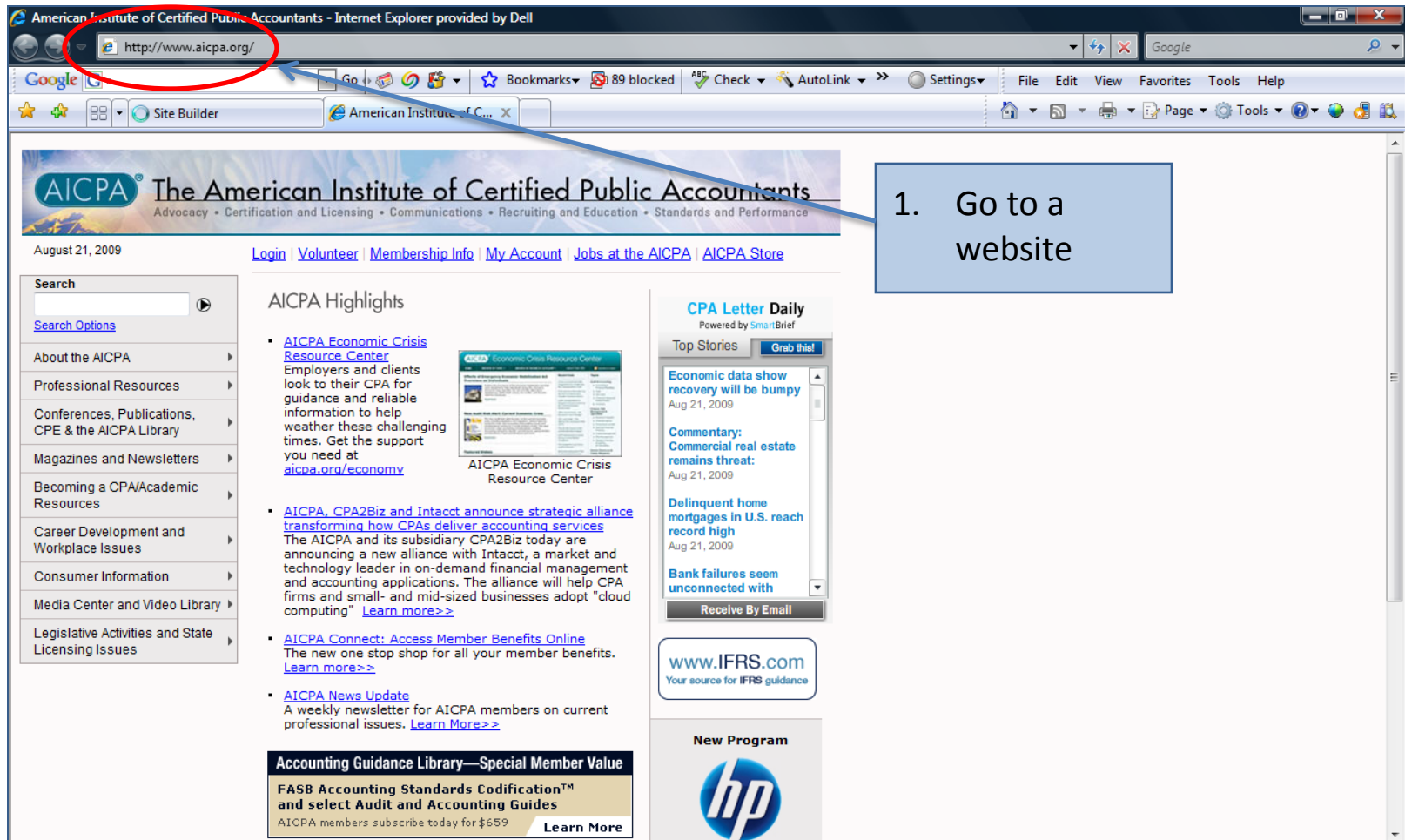
Technical Contact:
AICPA
Chuck Landes
330 Franklin Road Suite 135A
Brentwood, TN 37027
US
Phone: +1.6155555555
Email: chuckl@fakecompanywebsite.com

DNS Servers:

Shows that the AICPA owns the site and Chuck Landes is the contact person. The fake phone number and fake email controlled by someone else help to legitimize the website.

Fake Website

Fake Website – Getting Source Code



1. Go to a website

American Institute of Certified Public Accountants - Internet Explorer provided by Dell

http://www.aicpa.org/

Google

Site Builder American Institute of C...

AICPA The American Institute of Certified Public Accountants
Advocacy • Certification and Licensing • Communications • Recruiting and Education • Standards and Performance

August 21, 2009

[Login](#) | [Volunteer](#) | [Membership Info](#) | [My Account](#) | [Jobs at the AICPA](#) | [AICPA Store](#)

Search

[Search Options](#)

About the AICPA ▶

Professional Resources ▶

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Magazines and Newsletters ▶

Becoming a CPA/Academic Resources ▶

Career Development and Workplace Issues ▶

Consumer Information ▶

Media Center and Video Library ▶

Legislative Activities and State Licensing Issues ▶

AICPA Highlights

- [AICPA Economic Crisis Resource Center](#)
Employers and clients look to their CPA for guidance and reliable information to help weather these challenging times. Get the support you need at aicpa.org/economy
- [AICPA, CPA2Biz and Intacct announce strategic alliance transforming how CPAs deliver accounting services](#)
The AICPA and its subsidiary CPA2Biz today are announcing a new alliance with Intacct, a market and technology leader in on-demand financial management and accounting applications. The alliance will help CPA firms and small- and mid-sized businesses adopt "cloud computing" [Learn more>>](#)
- [AICPA Connect: Access Member Benefits Online](#)
The new one stop shop for all your member benefits. [Learn more>>](#)
- [AICPA News Update](#)
A weekly newsletter for AICPA members on current professional issues. [Learn More>>](#)

CPA Letter Daily
Powered by SmartBrief

Top Stories [Grab this!](#)

Economic data show recovery will be bumpy
Aug 21, 2009

Commentary: Commercial real estate remains threat
Aug 21, 2009


Delinquent home mortgages in U.S. reach record high
Aug 21, 2009

Bank failures seem unconnected with

[Receive By Email](#)

www.IFRS.com
Your source for IFRS guidance

New Program



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Fake Website

2. Click View, and the Source

The screenshot shows an Internet Explorer browser window displaying the AICPA website. The address bar shows the URL <http://www.aicpa.org/>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The 'View' menu is open, showing options such as Toolbars, Status Bar, Quick Tabs, Explorer Bar, Go To, Stop, Refresh, Text Size, Encoding, Source, Security Report, International Website Address, Web Page Privacy Policy..., and Full Screen. The 'Source' option is highlighted. The website content includes the AICPA logo, navigation links, a search bar, and several news articles under the heading 'AICPA Highlights'. The 'CPA Letter Daily' section is also visible, featuring a 'Grab this!' button and a 'Receive By Email' button.

Fake Website



The site's Source Code will appear.

```
American Institute of Certified Public Accountants - Internet Explorer provided by Dell
www.aicpa[1] - Notepad
File Edit Format View Help
<!DOCTYPE html PUBLIC "-//W3C//DTD XHTML 1.0 Transitional//EN" "http://www.w3.org/TR/xhtml1/DTD/xhtml1-transitional.dtd">
<html>
  <head>
    <title>American Institute of Certified Public Accountants</title>
    <link href="/global.css" type="text/css" rel="stylesheet">
    <meta content="Accountants, Accounting, AICPA, American Institute of Certified Public Accountants, Art, Audit quality, Au
    <meta http-equiv="Content-Type" content="text/html; charset=iso-8859-1"><meta name="ROBOTS" content="FOLLOW,INDEX">
  </head>
  <body>
    <form name="ct100" method="post" action="Home.aspx?NRMODE=Published&NRNODEGUID=%7b35CC5898-EEA6-49DF-9D0C-94FCC067ADD%7d&am
  <div>
    <input type="hidden" name="__VIEWSTATE" id="__VIEWSTATE" value="/wEPDwULLTE4Mjk5OTM1MTIPZBYCgMPZBYIAgMPZBYEAgEPDXyCHgRUZxh0BQ9Bdwd1c3QgmjEsIDIwM
    SUNQ9S9GcmVxdwVudGx5K0Fza2Vkk1F1ZXN0aw9ucy8aRnjlcxv1bnRseSBBC2t1ZCBRdwVzdGlvbNkAgcPZBYCZg8VAh4vQWJvdXQr dGh1K0FjQ1BBL01lZG1hK0N1bnRlc1BMTWwkaWEGc
    FgJmDXUCjS9CZWNvbWluzYtHk0NQ9S9Naw5vcml0eStjbml0awF0aXZlcy8UTWlub3JpdHkgSw5pdG1hdG12ZXNKAgcPZBYCZg8VA1wvQmVjb21pbmcrYStDUEEVQ1BBK0NhbmrpZGF0ZXMf
    bnQrYw5kk1dvcmtwGfjZStJc3NlZXNwV29aylMawZlK0JhbgFuY2UveVdvcmtTG1mZ5BCYwxhbmNlZAIHD2QWAMYpFI7L0Nhcmlc1tEzXZlbg9wbwvudcthbmrV29ya3B5YWNlK01Zc
    Q2VudGvYlYRbdwRpdCBDb21tXR0ZwUgRwZmZWN0aXZlbnVzcyB0Zw50ZXJkAgcPZBYCZg8VA1YVQ29uc3VtZXIrSw5mb3JtYXRpb24vQXVkaXQrQ29tbnw10dGVlK01hdGNoaw5nk1N5c3Rl
    cmVlIUNvbmdyZXNzaW9uYyYw5kIEZlZGVyYywgQWZmYyYlc2QCAG9kFgJmDXUCYy9MZWdpC2xhdG12ZStBY3Rpdml0awVzK2FuZctTdGF0ZStMawN1bnNpbmcrSXNzdWVzL01vYm1saxR5
    TmV3cyBvCGRhdGVzZAIjD2QWBMYPFIYL1Byb2ZlC3Npb25hbctSZXNvdXJzXmVf1Byb2ZlC3Npb25hbCB5ZXNvdXJzXmVfAAUmezI0ODcxNUYxLTA0NKYtNDIxM1BNjKzLThGc
    ZStDZw50ZXIvGUFudG1mcFIzC5ZXNvdXJz5BDZw50ZXJkAggPZBYCZg8VA14vUHJvZmVzC2lVbmFsk1JlC291cmNlcY9DUeERtWFya2V0aw5nk1Rvb2xraxQvLkNQ9SBNYJRzXRpbmcr
    dg5TZwFyY2hEkYy7vR4DBQfKCS5shYrHPL3BYUw==" />
  </div>
  <script language="javascript" type="text/javascript">
  <!--
    var __CMS_PostbackForm = document.forms['ct100'];
    var __CMS_CurrentUrl = "/UI/Templates/Home.aspx?NRMODE=Published&NRNODEGUID=%7b35CC5898-EEA6-49DF-9D0C-94FCC067ADD%7d&NRORIGINALURL=%2f&NRCA
  // -->
  </script>
  <div id="Banner" class="Include">
    <div id="Section1">
    <a href="/default.aspx"></a></div></div>
    <div id="Section2">
    <table id="Table1" cellspacing="0" cellpadding="0">
      <tr id="Table1R1">
        <td id="Table1R1C1">
        <div id="DateAndUser" class="Include">
          <div id="Date">
            <span id="Dateanduser1_lb1Date">August 21, 2009</span></div> <!-- Old code used DateTime.Now.ToString("MMMM d,yyyy") -->
          <div id="User"><span id="Dateanduser1_lb1Message"></span>&nbsp;  
          </div>
        </div>
        </td>
        <td id="Table1R1C2">

```

Fake Website

3. Copy the Source Code

```
<!DOCTYPE html PUBLIC "-//W3C//DTD XHTML 1.0 Transitional//EN" "http://www.w3.org/TR/xhtml1/DTD/xhtml1-transitional.dtd">
<html>
  <head>
    <title>American Institute of Certified Public Accountants</title>
    <link href="/global.css" type="text/css" rel="stylesheet">
    <meta content="Accountants, Accounting, AICPA, American Institute of Certified Public Accountants, Art, Audit quality, A" />
    <meta http-equiv="Content-Type" content="text/html; charset=iso-8859-1"><meta name="ROBOTS" content="FOLLOW,INDEX">
  </head>
  <body>
    <form name="ctl00" method="post" action="Home.aspx?NRMODE=Published&NRNODEGUID=%7b35CC5898-EEA6-49DF-9D0C-94FCC067ADDD%7d&am
  <div>
    <input type="hidden" name="__VIEWSTATE" id="__VIEWSTATE" value="/wEPDwULLTE4Mjk5OTM1MTIPZBYAgMPZBYIAgMPZBYIAgEPDXCHgrUZxH0BQ9Bdwd1C3QgmjEsID1w
    SUNQQ59GcmVxdWVudGx5K0Fza2Vkk1F1ZXN0aw9ucy8aRnj1cXVlbnR5esBBc2t1ZCBrdWVzdG1vbnRkAgcPZBYCZg8VAh4vQWJvdXQr dgh1K0FjQ1BBL01lZG1hK0NlbnR1ci8MTWVkaWeg
    FgJmDxUCjS9C2WnvbwluzythK0NQQ59Naw5vcml0eStjbm10awF0axZlc3R0UWlud3JpdHkgSW5pdG1hdG12ZXNKAgQPZBYCZg8VAiwvQmVjb21pbmcrYstDUEEVO1BBk0NhbmrPzGF0ZXMx
    brqRyW5kK1dvcmtwbGfjZStjC3N1ZXMvV29yay1MawZlK0jhbGfUy2UVEVdvcmtTG1mzSBCYwXhbmN1ZAIHD2QWAmYPFQ17L0Nhcml1citEZxz1bg9wbwvudcthbmqrv29ya3B5YWNlK01z
    Q2VudGvYlYRbdRpdCBDb21taXR0ZWRwRwZmZWN0axZlbnVzcyBdZw50ZXJkAgQPZBYCZg8VAjVvQ29uc3VtZXIR5w5mb3JtYXRpb24vQXVkaXQrQ29tbn10dGv1K01hdGNoaw5nk1N5c3R1
    cmVlUUNvbmdyZXNzaw9uYw9yYw5kIEZlZGVyYw9wZmVlc2QCAg9kFgJmDxUCV99MZwdpc2xhdG12ZStBY3Rpdml0awVzK2FuzCtDgF0ZStMawNlbnRpbmcrSXNzdWZlL01vYm1saxR5
    TmV3cyBvGRhdGvZzA1JD0QWBMYPFQ1Yl1Byb2Zlc3Npb25hbctszXNvdXJjZXMvF1Byb2Zlc3Npb25hbCBSZSNvdXJjZSNkAgEPFgIfAAUmezI00dcXNUyXLTA0NkYtNDIxM1BNjKzLThG
    ZStDZw50ZXIvGvFudG1mcmF1ZCB5S29yay1MawZlK0jhbGfUy2UVEVdvcmtTG1mzSBCYwXhbmN1ZAIHD2QWAmYPFQ17L0Nhcml1citEZxz1bg9wbwvudcthbmqrv29ya3B5YWNlK01z
    dg5TZWFyY2hekYv7VR4DBQfKCCSSHyRhPL3ByUw==" />
  </div>
  <script language="javascript" type="text/javascript">
  <!--
    var __CMS_PostbackForm = document.forms[ 'ctl00' ];
    var __CMS_Currenturl = "/UI/Templates/Home.aspx?NRMODE=Published&NRNODEGUID=%7b35CC5898-EEA6-49DF-9D0C-94FCC067ADDD%7d&NRORIGINALURL=%2f&NRCA
  // -->
  </script>
  <div id="Banner" class="Include">
    <div id="Section1">
      <a href="/default.aspx"></a></div></div>
      <div id="Section2">
        <table id="Table1" cellspacing="0" cellpadding="0">
          <tr id="Table1R1">
            <td id="Table1R1C1">
              <div id="dateAnduser" class="Include">
                <div id="date">
                  <span id="dateanduser1_lblDate">August 21, 2009</span></div> <!-- Old code used DateTime.Now.ToString("MMMM d,yyyy") -->
                  <div id="user"><span id="dateanduser1_lblMessage"></span>&nbsp;</div>
                </div>
              </td>
            <td id="Table1R1C2">

```

Fake Website



Site Builder - Internet Explorer provided by Dell

http://sitebuilder.myregisteredite.com/sitebuilder/f_edit_text.html?defstyle=&font=&size=&color=&bgcolor=

Google

Site Builder

American Institute of Certi...

Site Builder

register.com
Don't just make a website. Make an impact.

Edit text

Add or edit your text below.

B *I* U ABC -- Font family -- -- Font size -- A ab2 x x² | [HTML] [Edit HTML Source]

Thank you for visiting Fake Company.
Here is where we'd put a bunch of bogus information about what we do.

Please mail all audit confirmations to:
Attn: Fake Payable Clerk Name
Accounts Payable Dept.
Fake Company
330 Franklin Road
Suite 135A
Brentwood, TN 37027
Or to log into our NEW Online Audit Confirmation area for auditors, please [click here](#).
Path: div

Remove space above and below this text.

Done

Enter or update the text in the text box at the top of this screen. Then click a "Done" button.

Delete this Item Done Cancel Help

4. Open the website builder software and click on the Edit HTML Source icon.

Fake Website



5. Paste the legitimate site's Source Code.

The screenshot displays a web browser window with a 'Fake Website' and an 'HTML Source Editor' window open. The 'Fake Website' shows a 'Thank you for visiting Fake Company' message and contact information for 'Fake Payable Clerk Name' at 'Fake Company, 330 Franklin Road, Suite 135A, Brentwood, TN 37027'. The 'HTML Source Editor' window shows the source code of the website, including the title 'American Institute of Certified Public Accountants', a link to 'global.css', and a form with a hidden input field named 'VIEWSTATE'. The source code also includes a meta tag for 'ROBOTS' set to 'FOLLOW, INDEX' and a form action 'Home.aspx?NRMODE=Published&NRNODEGUID=7b35CC5898-EEA6-49DF-9D0C-94FCC067ADD7&NRORIGINALURL=%2f&NRCACHEHINT=NoModifyGuest'.

Fake Website



Fake Company - Internet Explorer provided by Dell

http://www.fakecompanywebsite.com/

Google

Fake Company

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Advocacy • Certification and Licensing • Communications • Recruiting and Education • Standards and Performance

August 28, 2009

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Auditor Log In:

User ID:

Password:

AICPA Highlights

- [AICPA Economic Crisis Resource Center](#)
Employers and clients look to their CPA for guidance and reliable information to help weather these challenging times. Get the support you need at aicpa.org/economy
- [AICPA, CPA2Biz and Intacct announce strategic alliance transforming how CPAs deliver accounting services](#)
The AICPA and its subsidiary CPA2Biz today are announcing a new alliance with Intacct, a market and technology leader in on-demand financial management and accounting applications. The alliance will help CPA firms and small- and mid-sized businesses adopt "cloud computing" [Learn more>>](#)
- [AICPA Connect: Access Member Benefits Online](#)
The new one stop shop for all your member benefits. [Learn more>>](#)
- [AICPA News Update](#)
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Inbox - Mic... ASB Comm... Fake Websi... AOL Radio ... Fake Comp... 2009 Confir... Untitled - P... Google

12:50 PM

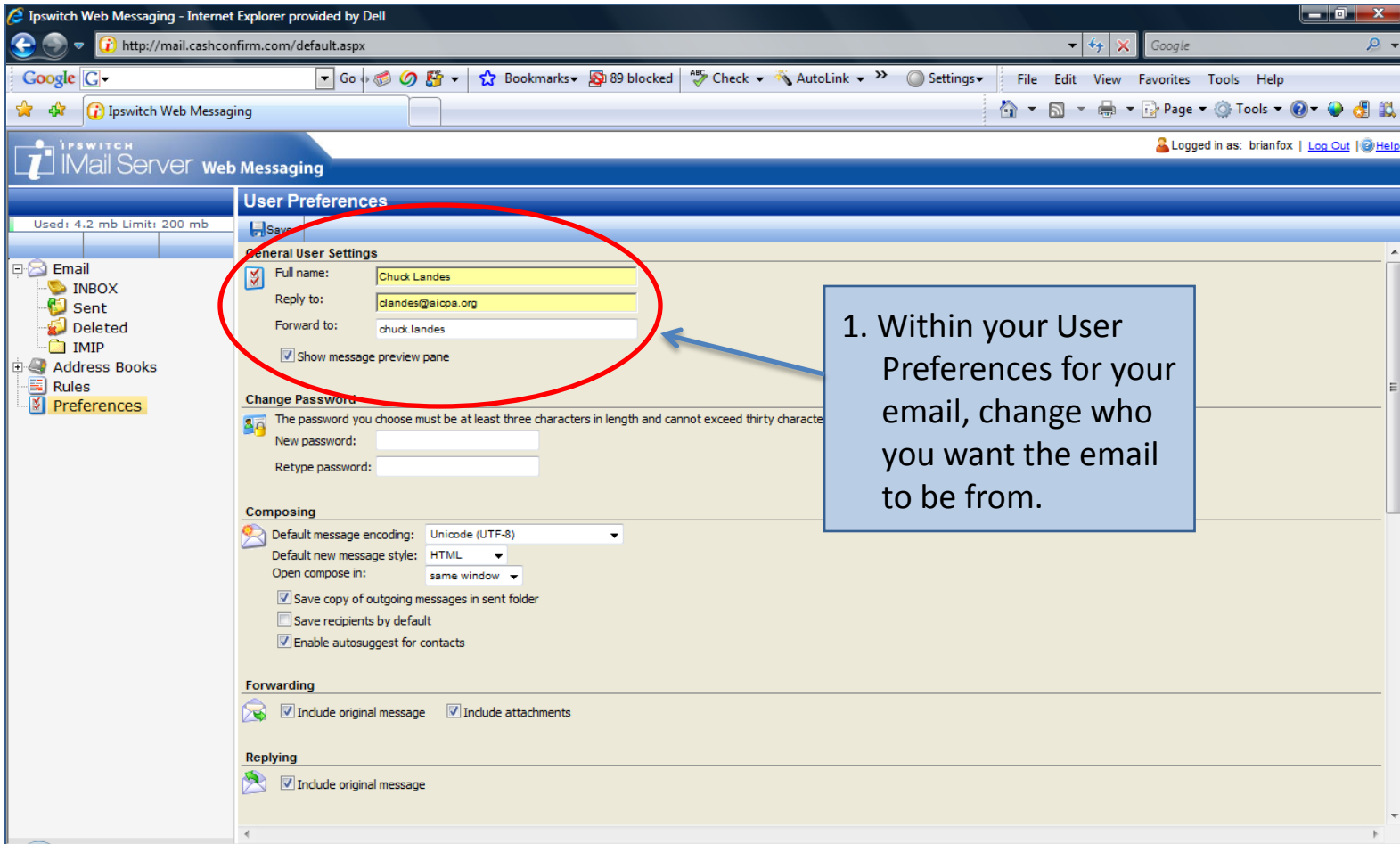
The fake site is a replica of the legitimate site.

You can go back into the website builder to change phone numbers, email, mailing addresses, etc. and to redirect the links to your own pages.

NEW! You could also go back in and create a special log in section for auditors where they can get audit confirmations.

Fake Email

Sending a Fake Email



The screenshot shows the 'User Preferences' page in the Ipswitch Web Messaging interface. The 'General User Settings' section is circled in red, containing the following fields:

- Full name: Chuck Landes
- Reply to: clandes@aicpa.org
- Forward to: chuck.landes
- Show message preview pane

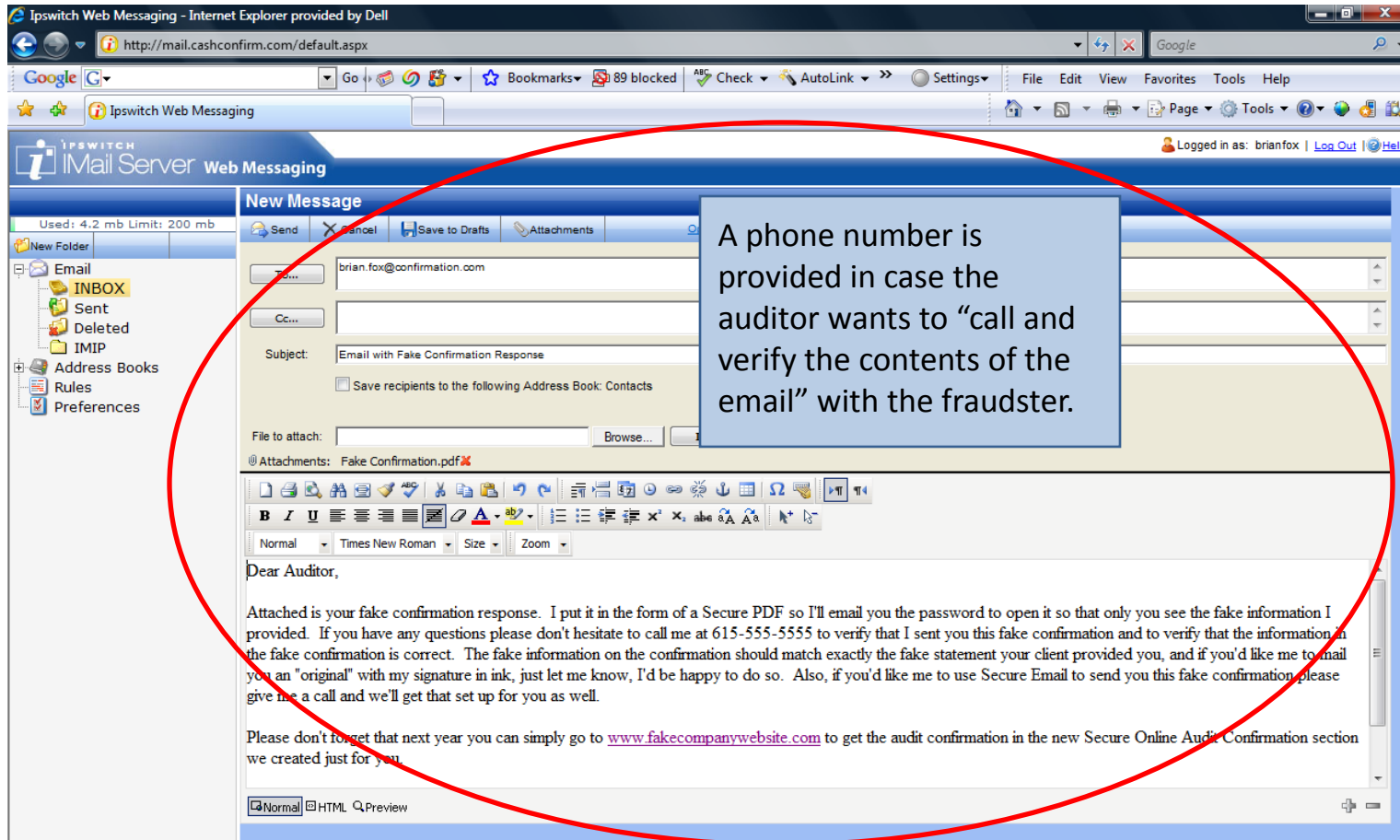
A blue callout box with an arrow pointing to the 'Reply to' field contains the following text:

1. Within your User Preferences for your email, change who you want the email to be from.

Other sections visible on the page include 'Change Password', 'Composing', 'Forwarding', and 'Replying'.

Fake Email

2. Create and send an email



Fake Email

The email will appear to be legitimate even though it is not. You can even provide your fake contact information.

Email with Fake Confirmation Response

Chuck Landes [clandes@aicpa.org]

Sent: Fri 8/21/2009 2:33 PM

To: Brian Fox

Message: Fake Confirmation.pdf (52 KB)

Dear Auditor,

Attached is your fake confirmation response. I put it in the form of a Secure PDF so I'll email you the password to open it so that only you see the fake information I provided. If you have any questions please don't hesitate to call me at 615-555-5555 to verify that I sent you this fake confirmation and to verify that the information in the fake confirmation is correct. The fake information on the confirmation should match exactly the fake statement your client provided you, and if you'd like me to mail you an "original" with my signature in ink, just let me know, I'd be happy to do so. Also, if you'd like me to use Secure Email to send you this fake confirmation please give me a call and we'll get that set up for you as well.

Please don't forget that next year you can simply go to www.fakecompanywebsite.com to get the audit confirmation in the new Secure Online Audit Confirmation section we created just for you.

Good luck with your audit.

Chuck L.
Payables Supervisor
www.fakecompanywebsite.com
330 Franklin Pike
Brentwood, TN 37027
(615) 555-5555

NOTE: Had the auditor asked "Chuck" to send this via secure email, the fraudster could have done that as well.

Chuck Landes
Email with Fake Confirmation Response
Dear Auditor,
Attached is your fake confirmation response. I put it in



CONFIRMATION.com

The World's Most Trusted Name in Confirmations™

"It is cheap and easy to use."
- Luisa del Carmen Robledo Rios
San Luis Potosi Mexico

"What is not to like about
Confirmation.com?"
- Lori Beirman
Dannible & McKee, LLP

"I can literally get a response within
an hour."
- John Huynh
Reznick Group

"Less paper."
- First Tennessee

"It's a win-win situation."
- Greg Shelton
Sole Practitioner

"It is a lot less paper work."
- Bank of Oklahoma

"It's paperless."
- JPMChase

"It's user friendly and just easy to use."
- Bank of America

"It's easy."
- Jenny R
Seattle, WA

"It has worked great."
- Eric Hallmark
Barfield Murphy Shank & Smith PC

"I like your customer support staff."
- Michael Ruble,
PriceWaterhouseCoopers

"Simple and easy to implement."
- Jeff Kovacs
Alpern Rosenthal

"Its quick."
- SunTrust

