



# Maryland Fire and Explosive Investigator's Association

MD & DC Chapter of the International Association of Arson Investigators

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*Quartermaster*

## **FINANCIAL ASPECTS OF ARSON INVESTIGATIONS**

**Supervisory Forensic Auditor Michael Hanley, CFE**

**Senior Forensic Auditor Jeffery Cosgrove, CFE**

**Bureau of Alcohol, Tobacco, Firearms & Explosives**

**Financial Investigative Services Division**

*March 6, 2012 • 9:00 a.m. - 4:00 p.m.*

*Ocean City Fire Department (Station 5) – 10124 Keyser Point Road*

Mr. Hanley and Mr. Cosgrove are Forensic Auditors with ATF's financial Investigative Services, tasked with providing financial investigative support for ATF Arson investigations. Both have participated in numerous fire investigations in which a financial motive drove the lighting of the fire. Their work to bring the owner's financial history to light by reconstructing the books and records of the business contributes to the successful prosecution of these investigations. They will present information regarding the gathering of financial data, financial analytical techniques any investigator can employ, and the presentation of financial data. Additionally, attendees will be given "hands-on" practical exercises throughout class to emphasize the importance financial information plays in arson investigations.

*There is no fee for current MFEIA members. There will be a \$15.00 fee for any nonmember. Class size is limited to 30 students and priority will be given to MFEIA members.*

**Register for this training by sending an email to [training@mfeia.org](mailto:training@mfeia.org)**