Thank you, Professor Brooks, and good afternoon fellow graduates, faculty, guests, family, and friends. I am honoured to be here today to offer a few remarks on behalf of the Master of Forensic Accounting class of 2021.

First off, I want to congratulate all of my classmates for your perseverance and hard work over the last two-plus years. If we think back to when we started the program – which for most of us was the Fall of 2019, and for a few of us might have been even earlier – I think that we were probably expecting a fairly challenging program... but of course what none of us could have anticipated were the extra challenges brought on by this worldwide public health crisis we've found ourselves in this past year and a half. The pandemic affected everyone differently. For some of us, it meant changing where and how we work and study. For most of us, it created an extra set of worries on top of the stresses of juggling school and work commitments. Each of you should be commended for overcoming these circumstances and successfully completing the program.

There are many people we need to thank for helping us get to this point. To Professor Brooks, we say thank you for all of your hard work in building this program, from its past incarnation as the DIFA program, and now in its fourth year as a Masters program. To Debby, Hans, and the rest of your team – Nadine, Julian, Emily, and Michelle – thank you for all of the work you have done behind the scenes to keep us organized and support our success in the program. To our instructors – Larry, Vic, Simon, Daniel, Jack, Gary, Nathan, Daniel, Tylar, and Derek – thank you for sharing your considerable technical expertise and for bringing so many of the course concepts to life with case studies and stories from your own professional experiences. Thank you as well to everyone who contributed as a guest speaker, marker, or facilitator during the courses

and especially during the Capstone in August, which for me and I think for many others, was not an easy week to get through, but looking back on it, it was certainly a highlight of the program.

We are also very grateful for those outside of the program that have supported us as well, some of whom are with us here today. For me personally, I would like to thank my wonderful and very patient fiancé, Christine, for tolerating my many late nights studying and working on assignments, and for excusing my occasional irritability and frequent dereliction of household chores, especially earlier this year when I was working on my research paper. Thank you also to my parents and extended family for your unwavering love and encouragement throughout my life, and for helping me form the attitudes and habits that have helped me be successful in school and in my career.

I would also like to thank Edward Nagel, my boss and mentor, not only for supporting me throughout the MFAcc program and giving me the flexibility I needed to complete assignments and exams, but most importantly for giving me an opportunity to work every single day in this exciting, challenging and rewarding field. I've known for some time that this is a field I was interested in, but working with Edward and completing the MFAcc program has confirmed for me that forensic accounting – and fraud investigation in particular – is the line of work I want to spend the rest of my career in, and I hope many of you feel the same way.

Forensic accounting can be an exciting, intellectually stimulating, and lucrative profession. But it's also a noble one. At its core, it's about finding the truth, it's about assisting the courts in their quest to seek the truth. It's about taking information and data that is potentially hidden, disorganized, voluminous, contradictory, or unreliable, and analyzing, distilling, and presenting it in a way that is understandable and objective.

All of us entered this program with different backgrounds, experiences, interests, and goals, and I expect that our paths after graduation will also differ.

To those of you who are currently working in forensics, I look forward to potentially working together (or maybe against each other!) somewhere down the line. Whether our paths cross again or not, I urge you to all to remember that the quality of the work we do and the professionalism we demonstrate, reflects not just on ourselves and our employers, but also on the MFAcc program and the profession as a whole. We owe it to each other to always maintain the highest standards of conduct, ethics, and competence.

To those of you who are not yet working in the field but are looking to break in, my message to you is to not give up. It took me about three years of working in a Big 4 audit practice before I finally got a taste of work in their forensic group, and even then it was only for a two-week rotation. My first full-time job at a forensic firm was a complete nightmare, but I was fortunate that an opportunity came up with my current firm, and I've now been here for 5 years. There will be opportunities out there – fraud and disputes and litigation are certainly not going away – and now that you have the MFAcc credential, I expect it will only be a matter of time before you find the right role for you.

To those of you who've completed the program but aren't sure if you want to work in this field long-term, the good news is that the knowledge and skills you developed in this program, whether it's interviewing skills, or financial analysis skills, or strategies for preventing and detecting fraud, or technical valuation or legal concepts, or whether it's some of the recurring themes such as the importance of being skeptical and asking questions, these will serve you well in whatever career you decide to pursue.

So with that I want to say congratulations once again to the entire MFAcc class of 2021, and best of luck to each of you in whatever the future may bring! Thank you.