

## **PACIFIC NORTHWEST CHAPTER/ACFE – February 8, 2017**

### **Semi-Annual Board of Officers Meeting Minutes**

#### **Call to Order:**

President Robert Goehring called the semi-annual meeting of the Board of Officers for February 8, 2017, at 12:45 p.m. in the downtown Seattle training facility to order. Present were Board of Officer Members: Robert Goehring, Pete Miller, Nancy Pasternack, Gayle Seyl, Training Director John Tollefsen, and President Emeritus Joe Dervaes. Treasurer Roger Gulliver was not able to attend. Vice-President Julie Armbrust was also unable to attend, but participated through e-mail vote (provided in advance to the entire Board) previous to this meeting. Those in attendance represented a quorum of officers. **Information Only.**

#### **Old Business:**

There was no outstanding business from prior Board meeting (June 8, 2016).

#### **Consent Agenda:**

The Consent Agenda is comprised of normal reoccurring Board actions. The Board of Officers unanimously voted to approve the Consent Agenda. There were no items pulled for additional discussion or separate approval.

1. **Approval** of the meeting minutes for the semi-annual Board of Officers meeting held on June 8, 2016, and the Annual Chapter Business Meeting held on June 8, 2016 (both meetings held in Tukwila, WA)
2. The following **informational items** were provided regarding the presentation of the Chapter 2016 Distinguished Achievement Award to Chapter Member James ("Jim") Tyrrell, CFE, MA:
  - Award was previously approved by the Board (February 10, 2016 Meeting), Chapter Membership (June 8, 2016) and the ACFE.
  - President Robert Goehring will make the presentation during today's Fraud Seminar. Pictures will be taken for publication in the Chapter March/April Newsletter.
3. President Robert Goehring **authorized** to register the Chapter at no cost as a supporter of the ACFE Annual National Fraud Awareness

Week in mid-November 2017 (www.FraudWeek.com) and to select the following methods of support:

- Newsletter of Publication
- Social Media and/or Blogging
- Spreading the Word
- Internal Training

### **Agenda:**

1. Chapter 2017 Distinguished Achievement Award. This award is granted to the Member who has supported the Chapter the most by attending our fraud seminars and conferences, by participating on Chapter committees, and by supporting other ACFE programs and activities. The Board of Officers makes the selection at its February meeting, subject to approval by members attending the June Chapter Business Luncheon Membership Business Meeting, and the ACFE. Related Chapter Board actions and other information:
  - a. Previous Winners Over The Past Five Years. Peter Tobin (2010), John Tollefsen (2011), Gayle Seyl (2012), James Peet (2013), Pete Miller (2014), Ken Wilson (2015) and James ("Jim") Tyrrell (2016). **Information Only**.
  - b. 2017 Award. After some discussion, the Board of Officers voted unanimously (Board Member-At-Large Nancy Pasternack abstained) to **approve** the selection of Board Member-At-Large Nancy Pasternack, CFE, CPA/CFF, CIA as the recipient of the 2017 Distinguished Achievement Award subject to final approval by the Membership at the June 14, 2017, Annual Business Luncheon. President Robert Goehring will write the recommendation for the award letter based upon specific input from the selectee.
2. 2016 Pacific Northwest Chapter/ACFE Annual Fraud Conference. The Conference will be held at the La Quinta Inn & Suites in Tacoma, WA on May 1, 2017. Related Chapter Board actions and other information:
  - a. At its June 8, 2016 meeting, the Board of Officers unanimously **authorized**:
    - Conference location and date as indicated above
    - Appointment of Board Member-at-Large Pete Miller as Conference Coordinator and Conference Co-Chair, and President Robert Goehring as Conference Co-Chair

- Establishment of 8 hours CPE, including two hours meeting the ACFE annual Ethics requirement
- Establishment of a plan for advertising the Conference
- Establishment of registration fee rates, including Chapter discounts and early bird special discounts as follows:
  - ✓ Registration and payment received on or before April 10, 2017 - \$150
  - ✓ Registration and payment received April 11 through April 24, 2017 - \$175
  - ✓ Registration received after April 24, 2017 - \$200

Chapter members will receive a \$50 discount from these rates.

- Establishment of the 2017 conference financial policies as follows:
  - ✓ Full refund for canceling by e-mail on or before April 10, 2017
  - ✓ For cancelling by e-mail after April 10, 2017 the option of applying registration fee to the 2018 Annual Fraud Conference or transferring the registration to another person
  - ✓ No refunds or credit will be given for "no shows"

b. Identification of Topics and Speakers. The speakers and topics have been confirmed and will be submitted for approval by the ACFE in mid-February 2017. They will also be advertised on the Chapter website ([www.fraud-examiners.org](http://www.fraud-examiners.org)) and Chapter Newsletters.

- Pete Miller, CPA, CFE, Shareholder in the Audit and Assurance Practice at the accounting firm Clark Nuber. Topic: "Overview of the Latest Report to the Nations from the ACFE"
- Robert Goehring, CFE, CPA, City Auditor for the City of Kent, WA. Topic: "Internal Auditing in the Public Sector"
- Gayle Seyl, CFE, AHFI, Accredited Healthcare Fraud Investigator. Topic: "Healthcare Fraud - The Healthcare Revenue Cycle"
- Nancy A. Pasternack, CFE, CPA/CFF, CIA, Teaches Fraud Investigation in the Accounting Department of the Foster

School of Business at the University of Washington. Topic: "Practical Solutions to Fraudulent Financial Reporting Issues - Dissecting Cash Flow for Fraud Warnings"

- Dr. Brian K. Steverson, Faculty President, John L. Aram Chair in Business Ethics, School of Business Administration, Gonzaga University, Topic: "The "Real" Psychology Behind Cheating and Fraud"
- John J. Tollefsen, JD, CFE, CCS, Retired founder of the Tollefsen Law, PLLC. Topic: "Testifying as an Expert Witness in Civil Cases Under Washington State and Federal Law"
- Joseph R. Dervaes, CFE, ACFE Fellow, CIA, Retired Audit Manager for Special Investigations for the Washington State Auditor's Office. Topic: "Sharing Life Experiences About Employee Embezzlement Fraud in the Workplace"

**Information Only.**

- c. Administrative Tasks and Logistics. The Board discussed various administrative matters related to the Conference including, but not limited to due dates for speaker materials, electronic speaker material format, name tags, registration process and stationary. Director-at-Large Pete Miller will bring one or two easels to point the way to the Conference Center of the La Quinta Inn & Suites. **Information Only.**
3. ACFE 28<sup>th</sup> Annual Fraud Conference and Exhibition. The ACFE's Annual Fraud Conference will be held June 18 - 23, 2017, at the Music City Center in Nashville, TN. Related Chapter Board actions and other information:
  - a. Chapter Representative. After some discussion the Board unanimously voted to defer appointment of individual, and an alternate, to serve as the Chapter Representative for the annual meeting held in conjunction with the 28<sup>th</sup> Annual Fraud Conference and Exhibition, and authorizing for Treasurer Roger Gulliver to pay not more than \$500 each towards the expenses of the Chapter Representative while attending the Conference.
  - b. Chapter Team Registration. The Pacific Northwest Chapter/ACFE will again participate in the "team registration program" sponsored by the ACFE. This program provides substantial discounts, typically at least \$100 each, for Chapter members registering for Main Conference or the Full Conference

in groups of at least three. The Board discussed how this program was being advertised by the Chapter including through publication in the Chapter Newsletter and notification to Membership through e-mail. *Chapter members must register directly through President Robert Goehring by April 7, 2017, and must have paid 2017 Chapter membership dues to qualify for this discount.* **Information Only.**

- c. ACFE 2017 Chapter Awards Program. The Board discussed whether to nominate either the Chapter or Chapter members in the 2017 ACFE Chapter Awards Program. Applications must be submitted by mid-March 2017. Categories (Won by Pacific Northwest Chapter/ACFE as indicated):
- CFE of the Year
  - Educator of the Year (Dr. Bob Holtfreter – July 2006)
  - Chapter of the Year (July 2006)
  - Chapter Newsletter of the Year (July 2010 and June 2012)
  - Outstanding Achievement in Outreach/Community Service (Joe Dervaes – July 2007)

After some discussion the Board voted unanimously (Board Member-at-Large Nancy Pasternack abstained) **authorized** submission of Board Member-at-Large Nancy Pasternack as nominee for Educator of the Year for the 2017 ACFE Chapter Awards Program.

4. Chapter 2017 Fraud Training Seminars. Speakers and topics have been determined as follows:
- February 8, 2017. Speaker: Joseph R. Dervaes, CFE, ACFE Fellow, CIA. Topic: Performing a Successful Employee Fraud Investigation
  - June 14, 2017 (Annual Business Meeting). Speaker/Topic: Pending
  - August 9, 2017. Speaker: Gina St. George, CPA, CFE. Topic: Fraud and Technology: The Good, the Bad and the Ugly
  - December 6, 2017. Speaker: John J. Tollefsen, JD, CFE, CCS. Topic: ACFE Ethics

The Board discussed potential speakers for the June 2018 Fraud Seminar, and well as calendar year 2018 training events and will work to fill these speaking slots. President Robert Goehring will coordinate these efforts. **Information Only**

5. Joint Chapter/ACFE Fraud Training Classes. Typically on an annual basis the ACFE hosts a two or a three-day class in SeaTac usually in October. Current year Board actions typically involve assignment of three complementary registrations for the current year class, and submission of the topic three topics selected by the Board to the ACFE for consideration for the subsequent year class.
  - a. October 2017 Class - Complementary Registrations. The ACFE will be hosting *Using Data Analytics to Detect Fraud* in SeaTac, WA at the Hilton Seattle Airport and Conference Center on October 16-17, 2017. The ACFE offers three complementary registrations in exchange for marketing the class and performing same-day event administrative duties. One of these registrations is typically assigned to the President, and the other two registrations are assigned to the other Board Members on a rotating basis. If not enough Board Members are available to attend, then the Board awards the registration(s) to a Chapter Member. After some discussion, the Board unanimously voted to **authorize** the three complementary registrations to President Robert Goehring, Board Member-at-Large Nancy Pasternack, and Board Member-at-Large Gayle Seyl (separate votes – each benefitting Board Member abstained from the related vote). The Board subsequently unanimously voted (Board Member-at-Large/Training Director John Tollefsen abstained) to **authorize** Board Member-at-Large/Training Director John Tollefsen to serve as an alternate in the event either of the selected Board Members cannot attend.
  - b. 2018 Class - Notification to ACFE Regarding Potential Topics. Each year the ACFE requests that Chapters hosting an event provide the Top 3 courses for their geographic area. The Board of Officers confirmed its previous majority vote by e-mail to **authorize** President Robert Goehring to notify the ACFE of its selection of the following choices as well as provide certain administrative information: (1) Protecting Against Data Breaches and Cyber Fraud, (2) Tracing and Recovering Fraud Losses, and (3) Uncovering Fraud with Financial and Ratio Analysis.
6. Chapter 2017-2018 Student Scholarship Program. The Chapter offers one annual \$1,000 scholarship. Applicants must first apply for the ACFE Foundation Scholarship program by January 27, 2017, and then submit their ACFE application package and required Chapter supplemental materials to President Robert Goehring (or another member of the Board of Officers).

President Robert Goehring reported as of today he had only received one application; however, it was from a part-time student. Accordingly, this application did not meet the Chapter's full-time student enrollment requirement. After some discussion, the Board of Officers unanimously voted to **extend** the deadline for submission of the application package for the Chapter Student Scholarship to March 31, 2017.

7. Chapter 2016 Incentive Program Award. Each calendar year the Board recognizes one associate member who becomes a CFE during that year and meets certain other requirements by December 31, by granting him/her an award not to exceed \$500 to help defray the cost of obtaining the CFE professional designation. If there is more than one Associate Member meeting all of the requirements, then the winner will be selected by drawing during the subsequent year February Chapter Fraud Seminar in Seattle.

President Robert Goehring reported that there were no applicants for the 2016 award. **Information Only.**

8. Chapter 2017 Incentive Program Award. See also Agenda Item 7. President Robert Goehring reported that as of today he had not received any notifications of intent to apply for the 2017 award. **Information Only.**
9. Pacific Northwest Chapter/ACFE Financial Policies and Procedures. The Chapter *Financial Policies and Procedures* were adopted by the Board of Officers on February 10, 2016, and were revised in August 2016. After some discussion, the Board unanimously voted to amend the Financial Policies and Procedures accepting various minor formatting and typographical items and as follows:

About the Pacific Northwest Chapter/ACFE

Add the following provisions:

*Annual Payment Option:*

*Effective January 1, 2018, Chapter Members may pay a flat \$94 fee on an annual calendar year basis that would cover the Member's annual dues and registration fees for all Chapter Fraud Seminars for the calendar year. This fee would not cover registration fees for the Chapter Annual Fraud Conference. Further, this fee is non-refundable and will not be pro-rated for Chapter Fraud Seminars that the member did not attend, nor is this payment transferrable to another person.*

*Chapter Training Event and Annual Business Luncheon Registration Fees:*

- *Chapter Two-Hour Fraud Seminars:*
  - ✓ *Chapter Members (Including Associate Members) - \$20*
  - ✓ *Non-Members - \$25*
  - ✓ *Student Members - No Charge*
  
- *Annual Business Meeting:*
  - ✓ *Chapter Members (Including Associate Members) - \$10*
  - ✓ *Non-Members - \$15*
  - ✓ *Student Members - No Charge*

*There is no charge for the meal for individuals also attending the training event.*

*Chapter Annual Fraud Conference Registration Fees:*

*Registration fees are established annually by the Board of Officers. Registration fees are waived for all Board of Officer Members. Further, Chapter Members (including Student Members and Associate Members) are eligible for a discount from the standard registration fee(s)*

*Chapter Student Scholarship Program Requirements:*

- *Applicants must meet all of the ACFE Foundation's Ritchie-Jennings Memorial Scholarship Program eligibility requirements PLUS*
  
- *Must be a full-time student attending a 4-year college or university in the state of Washington*
  
- *Must also not be a winner of an ACFE Foundation's Richie-Jennings Memorial Scholarship Program for the same year in which the student applied for the Chapter Scholarship Program*
  
- *By March 31 preceding the next academic year, the applicant must provide the Chapter President with the following in PDF form:*
  - ✓ *The ACFE Foundation's Richie-Jennings Memorial Scholarship Application, including the ACFE's questions and answers about fraud*
  - ✓ *The student's transcripts*
  - ✓ *The three letters of recommendation used for the ACFE Foundation's Ritchie-Jennings Memorial Scholarship Application*



- ✓ *The student's resume highlighting their on-campus student activities, their off-campus community activities, and their employment history*

General Policies and Procedures - Revenues:

Add the following provision:

*The Secretary/Treasurer also reconciles the number of PayPal transactions with the amount of revenue received from PayPal from all fraud training events held, and verifies that all PayPal charges are appropriate. These actions should be taken at least on a semi-annual basis; but, may be taken annually, depending upon the level of PayPal activity involved.*

Chapter Financial Activities Requiring Board of Officer Approval

Add the following provision:

- *Establishing a PayPal account so that attendees at Chapter meetings can pay membership dues and training registration fees through electronic payment procedures.*

10. Chapter Financial Statements. Treasurer Roger Gulliver previously provided the financial statements for the Fiscal Year Ended June 30, 2016 to President Robert Goehring, which was then forwarded to the entire Board. We are financially healthy and able to support all of our planned activities for fiscal year 2017. The Board of Officers voted unanimously to **thank** Treasurer Roger Gulliver for his service to the Chapter in maintaining the Chapter's financial records, preparing the financial statements, and a whole host of related duties.
11. Pro Bono Consultant and Agreed Upon Procedures Engagement. Pursuant to the Pacific Northwest Chapter/ACFE Financial Policies and Procedures, on a bi-annual basis the Board of Officers enters into an agreement with a pro-bono consultant to conduct an Agreed-Upon-Procedures engagement of Chapter financial operations. Board Member-At-Large Pete Miller reported that Chapter Member Mike Nurse, CFE, CPA, CGMA was interested and available to perform this engagement as a Pro-Bono Consultant for the two year period ending June 30, 2017. The Board of Officers voted unanimously to **appoint** Mike Nurse as Pro-Bono Consultant, and to **conduct** an Agreed Upon Procedures engagement covering Chapter financial operations for the two-year period ending June 30, 2017.

12. Miscellaneous Chapter Business. There was no miscellaneous Chapter business.
13. Other. There were no other topics raised for discussion and potential action.

**Adjournment:**

The semi-annual Board of Officers meeting was adjourned at 2:00 p.m. by President Robert Goehring, and the Members then attended the Chapter Fraud Seminar at 2:30 p.m. at the Seattle Training Facility.

**Attachments:**

Minutes: Board of Officers held on June 8, 2016

## **PACIFIC NORTHWEST CHAPTER/ACFE – June 8, 2016**

### **Semi-Annual Board of Officers Meeting Minutes**

#### **Call to Order:**

President Robert Goehring called the semi-annual meeting of the Board of Officers for June 8, 2016, to order at 10:20 a.m. at the McDonald's Restaurant in Tukwila (near SouthCenter Mall). Present were Board of Officer Members: Robert Goehring, Pete Miller, James Peet, Training Director John Tollefsen, Treasurer Roger Gulliver, and President Emeritus Joe Dervaes. Julie Armbrust was unable to attend, but participated through e-mail vote previous to this meeting. Those in attendance represented a quorum of officers. Chapter Member Nancy Pasternack also attended, but did not vote. **Information Only.**

#### **Old Business:**

There was no outstanding business from the prior Board meeting (February 10, 2016).

#### **Approval of Prior Meeting Minutes:**

The Board of Officers unanimously voted to **approve** the meeting minutes for the semi-annual Board of Officers meeting held on February 10, 2016.

#### **Consent Agenda:**

The Consent Agenda is comprised of normal reoccurring Board actions. There were no items for the Consent Agenda.

#### **Agenda:**

1. **Chapter Board Elections.** At the June 8, 2016, Annual Chapter Business Meeting, the Chapter will hold an election for all positions on the Board of Officers except for the position of Chapter President Emeritus. Related Chapter Board actions and other information:
  - a. **Positions.** The Board of Officers confirmed its previous unanimous vote by e-mail to **establish** two new Board Member-at-Large positions, **reclassify** the position of Training Director to Board Member-at-Large/Training Director, and to **establish** the position of President Emeritus as a position appointed by the Board.
  - b. **Slate of Officers.** At its February 10, 2016, meeting, it was announced that all current members of the Board of Officers would like to continue in office for another term, except Board

Member-at-Large James Peet who indicated that he would not seek re-election for personal family reasons. The Board of Officers confirmed its previous unanimous vote by e-mail to **establish** the following Slate of Officers for the July 1, 2016, through June 30, 2018 term:

President	Robert Goehring, CFE, CPA
Vice-President	Julie Armbrust, CFE, CPA, MBA
Secretary-Treasurer	Roger Gulliver, CFE, CPA, CISA, CBA
Board Member-at-Large/ Training Director	John J. Tollefsen, JD, CFE, CCS
Board Member-at-Large	Pete Miller, CFE, CPA
Board Member-at-Large	Gayle Seyl, CFE, AHFI
Board Member-at-Large	Nancy Pasternack, CFE, CPA/CFF, CIA

The Board also confirmed its unanimous vote by e-mail to **not fill** the second new Board Member-at-Large position at this time.

- c. Letter of Appreciation. The Board of Officers confirmed its previous unanimous vote by e-mail to **authorize** Present Robert Goehring to prepare a letter of appreciation and Vice-President Julie Armbrust to purchase a commemorative pen for presentation to outgoing Board Member-at-Large James Peet at the June 8, 2016, Chapter Annual Business Meeting for his years of service on the Board of Officers.
- d. Election Process. The Chapter advertised the upcoming election in the bi-monthly Chapter newsletters for the period November 2015 through June 2016 as well as through other outreach efforts. As directed by the Board of Officers at the February 10, 2016, meeting, President Robert Goehring:
- Appointed a Nominating Committee comprised of Chapter Members Kent Hanson, Jake Jacobson, and Cliff Whipple.
  - Provided the Nominating Committee with the agreed-upon Slate of Officers for the June 8, 2016, election.
  - Advertised the agreed-upon Slate of Officers in the March-April and May-June 2016 Chapter bi-monthly newsletter and prepared the ballots for the Annual Chapter Business Meeting.
  - Will appoint three Chapter members attending the Annual Chapter Business Meeting to serve as the Election

Committee to count the ballots and make a final report to Membership at the meeting.

**Information Only**

2. 2016 Pacific Northwest Chapter/ACFE Annual Fraud Conference - Report. The Conference was held at the La Quinta Inn & Suites in Tacoma, WA on May 2, 2016. President Robert Goehring reported that there were 63 attendees at the conference, including 37 Chapter members (including five Board members). The overall conference rating was 8.6 (on a 10-point scale). Conference net revenues were \$ 3,076 follows:

Registration Fees	\$ 7,475
Expenses:	
Hotel (Facility/Food)	\$ 3,783
Speaker Travel	382
Merchant Fees (PayPal/Square)	183
Name Tags	<u>51</u>
Total Expenses	\$ 4,399

The Board discussed various administrative matters for consideration for the 2017 Conference. **Discussion and Information Only**

3. 2017 Pacific Northwest Chapter/ACFE Annual Fraud Conference. Related Chapter Board actions and other information:
- a. Conference Coordinator. The Conference Coordinator facilitates the many contractual and logistical tasks associated with holding this conference. Other members of the Board of Officers would also perform certain tasks and/or provide support for certain tasks. Certain actions, such as the contract for the hotel, would need to be approved by the Board of Officers. The Board unanimously **acknowledged** Board Member-At-Large Pete Miller’s outstanding service as the Conference Coordinator for the 2015 and 2016 Conferences, and unanimously voted to **appoint** him as Conference Coordinator for the 2017 Conference (Pete Miller abstained).
  - b. Conference Co-Chairs. The President and the Conference Coordinator each serve as Conference Co-Chairs. The Board unanimously voted to **appoint** President Robert Goehring and Board Member-at-Large Pete Miller as Conference Co-Chairs for the 2017 Conference (Robert Goehring and Pete Miller abstained).
  - c. Conference Date/CPE Credits. After some discussion, the Board of Officers unanimously voted to **establish** Monday May 1, 2017 as

the date for this conference and to **offer** 8 hours of CPE (i.e.; two for ethics and 6 for fraud).

- d. Conference Format. After some discussion, the Board of Officers unanimously voted unanimously to **establish** a format of four speakers and four topics for the Conference noting that topics may be split into two related presentations involving more than one speaker.
- e. Identification of Topics and Speakers. The Board of Officers discussed its plans to fill these vacancies. President Robert Goehring reported that he had already identified one speaker for this event. The Board of Officers agreed to include a two-hour ACFE ethics presentation as part of the conference (i.e.; Brian Steverson). **Information and Discussion Only.**
- f. Conference Location/Facility. After some discussion, the Board of Officers voted unanimously to **authorize** Director-At Large Pete Miller to negotiate and execute a contract with La Quinta Inn & Suites (1425 East 27<sup>th</sup> Street, Tacoma, WA) to host the conference on May 1, 2017.
- g. Conference Advertising. The Board of Officers discussed the best way to market the Conference and facilitate registrations. Ideas discussed:
- Advertising on the Chapter website, in the Chapter newsletters and at Chapter Fraud Seminars
  - Requesting that the Northwest area chapters (Spokane, Portland and Vancouver B.C.) advertise this Conference
  - Direct e-mail notification to Chapter membership
  - Sponsorship for conference materials and other conference expenses. Acknowledgement of sponsors in Conference materials and during the conference
  - Having vendors set up tables outside the conference room
- Information and Discussion Only.**
- h. Registration Fee. The Board of Officers discussed the expected registration fee needed based largely on expected attendance and expected expenses to conduct the conference. These expenses will largely be comprised of facility costs and will also include reimbursement of speaker expenses. After some discussion, the Board of Officers voted unanimously to **establish** the registration fees for the 2016 conference as follows:
- Registration and payment received on or before April 10, 2017  
- \$150.

- Registration and payment received April 11 through April 24, 2017 - \$175.
- Registration received after April 24, 2017 - \$200.

Chapter members will receive a \$50 discount from these rates.

The Board of Officers voted unanimously to **maintain** the prior year conference financial policies as follows:

- Full refund for canceling by e-mail on or before April 10, 2017
  - For cancelling by e-mail after April 10, 2017, the option of applying registration fee to the 2018 Annual Fraud Conference or transferring the registration to another person.
  - No refunds or credit will be given for "no shows".
- i. Waiver of Registration Fees. After some discussion, the Board of Officers unanimously voted to **establish** a policy whereby registration fees for the Board of Officers and the President Emeritus would be waived. These individuals will assist in the Conference activities, including but not limited to, planning, administrative, and same day registration duties.
4. Chapter 2016 Fraud Training Seminars. Speakers and topics have been determined as follows:
- August 10, 2016. Speaker: Melinda Young. Topic: "How to Testify in Court".
  - October 12, 2016. Speaker: Gina St. George, CPA, CFE. Topic: Pending .
  - December 7, 2016. Speaker: Training Director/Board Member-at-Large John Tollefsen, JD, CFE, CCS. Topic: Annual Review of Accountants Putting the Love of Money Ahead of Ethics: Detailed Review of Local and National CPA Fraud Cases.

The Board discussed potential speakers for the calendar year 2017 training events (February 8, August 9, and December 6) and will work to fill these speaking slots. Chapter President Robert Goehring will coordinate these efforts. **Information and Discussion Only.**

5. Chapter 2016 Incentive Award Program Award. Effective 2012, each calendar year the Board recognizes one Associate Member who becomes a Certified Fraud Examiner during that year and fulfills the other Program requirements by December 31 of that year by granting an

award in an amount not to exceed \$500 to help defray the costs of obtaining the CFE credential. If there is more than one Associate Member meeting all of the requirements, then the winner is selected by drawing during the subsequent year February Chapter Fraud Seminar in Seattle. President Robert Goehring reported that he had received one notification of intent to apply for the 2016 award. **Information Only**

6. Chapter Financial Statements. Chapter Treasurer Roger Gulliver previously provided the financial statements for the Fiscal Year Ended June 30, 2016, to President Robert Goehring, which was then forwarded to the entire Board. We are financially healthy and able to support all of our planned activities for fiscal year 2017. **Information Only**.
7. Consultant's Report on Financial Statements and Supporting Documentation. At its February 10, 2016, meeting, the Board of Officers discussed the results of the consultant's report for the fiscal year ended June 30, 2015. As per Board policy, these services are conducted on a bi-annual basis. Accordingly, the next report will be prepared for the fiscal year ending June 30, 2016 and 2017. **Information Only**
8. Chapter Student Membership. The Board of Officers confirmed its previous unanimous vote by e-mail to **establish** the following definition of Chapter Student Membership:

Effective June 1, 2016, Student Membership in the Pacific Northwest Chapter/ACFE is open to graduate and undergraduate college and university students who are Washington state residents or non-residents attending an accredited college or university in Washington state and have an interest in fraud prevention and detection. Undergraduate students must be currently enrolled in at least nine semester hours (or equivalent) and graduate students must be currently enrolled in at least six semester hours (or equivalent) in an accredited college or university.
9. Chapter Board of Officer Duties. The Board of Officers discussed the respective duties performed by the members Board of Officers, and potential changes in the assignment of those duties. The Board will meet at a future date prior to the February 2017 regular Board meeting to further discuss. **Information Only**.
10. Miscellaneous Chapter Business. There were no miscellaneous Chapter business items. **Information Only**.
11. Other. There were no other topics raised for discussion and potential action.

**Adjournment:**



The semi-annual Board of Officers meeting was adjourned at 11:40 a.m. by President Robert Goehring, and the Members then attended the Chapter Annual Luncheon Business Meeting and Fraud Seminar at noon at the Bahama Breeze Restaurant in Tukwila.