

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 27th 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.

Attachments:

Minutes: Board of Officers held on February 10, 2016.

PACIFIC NORTHWEST CHAPTER/ACFE – June 8, 2016**Annual Chapter Luncheon Business Minutes****Call to Order:**

President Robert Goehring called the Chapter Annual Luncheon Business Meeting for June 10, 2015 to order at 12:45 p.m. at the Bahama Breeze Restaurant at SouthCenter Mall in Tukwila, WA. Those in attendance represented a quorum for the meeting.

Old Business:

There was no outstanding business from prior Annual Membership meeting (June 10, 2015).

Approval of Prior Meeting Minutes:

The Membership unanimously voted to **approve** a summary of the minutes of the Chapter's Annual Luncheon business meeting held on June 10, 2015.

Agenda:

1. Chapter 2016 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. At its February 10, 2016 meeting, after some discussion the Board voted unanimously to **approve** the selection of James ("Jim") Tyrrell, owner of Seattle Investigative Services, a private investigative agency, as the recipient of the 2016 Distinguished Achievement Award subject to final approval by the Membership at the June 10, 2016, Annual Business Luncheon.

The Chapter Membership unanimously voted to **approve** this award.

2. Chapter 2016/2017 Student Scholarship Award. Chapter President Robert Goehring provided a brief overview of the eligibility requirements and reported that at its February 10, 2016 meeting the Board of Officers awarded this \$1,000 award to Elizabeth Stanton, a

student attending Saint Martin's University (Lacey, WA). Robert introduced Elizabeth to the Membership and pictures were taken for publication in the Chapter July/August Chapter bi-monthly newsletter.

3. Chapter 2016 Incentive Award Program. Chapter President Robert Goehring provided a brief overview of the eligibility requirements and noted that as reported in the March/April 2015 Chapter Newsletter Kathryn Dixon was the winner for the 2014 calendar year. Robert reported that only one application had been received to date for the 2016 award and encouraged anyone that was interested (or knew someone that may be interested) to contact him.

4. Chapter Board Elections. At its February 10, 2016 meeting, the Board of Officers established its draft slate of officers for the Board terms of July 1, 2016 through June 30, 2018. President Robert Goehring **appointed** a Nominating Committee comprised of Chapter Members Kent Hanson, Jake Jacobson, and Cliff Whipple. The Board subsequently unanimously **approved** the slate of officers by e-mail. Ballots were distributed to Members attending the June 8, 2016 Annual Chapter Luncheon Business Meeting. President Robert Goehring **appointed** an Elections Committee comprised of Andrew McIntosh, Chris Mutchler and Chris Mutchler with Andrew McIntosh serving as Chair of the Committee to count the ballots at this meeting. Slate of Officers as follows:

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

Elections Committee Chair Andrew McIntosh reported that the above slate of officers was elected. A picture of the new Board of Officers will be taken at a future date and published in the Chapter bi-monthly newsletter.

5. Chapter Leadership Ceremonies. President Robert Goehring presented an encased letter of appreciation and a commemorative pen to outgoing Board Member-at-Large James Peet, Ph.D, CFE. Pictures were taken and will be published in the Chapter July/August 2016 bi-monthly newsletter.

6. Award of Chapter Door Prizes. At its February 10, 2016 meeting, the Board unanimously voted to **authorize** President Robert Goehring to

purchase five Amazon gift certificates for \$25 each as door prizes for the annual business meeting on June 8, 2016. Chapter Board members, the Treasurer, the Training Director and the President Emeritus are not eligible to receive these door prizes. Based upon a drawing, the gift certificates were awarded to the following members present at the meeting: Peter Tobin, Ed Schatz, Chris Mutchler, Kent Hansen, and Nancy Pasternack.

7. Chapter Annual Fraud Conference and Chapter Fraud Seminar Event Speakers. Chapter President Robert Goehring provided a brief overview of the training events provided by the Chapter each year noting that they are comprised of the Fraud Seminars (February, June, August and December) and the Annual Fraud Conference (May). Robert advised that the Board was always looking for speakers for these events and anyone interested in serving in this role was encouraged to contact Robert for more information. Robert stated the goal was to have upcoming events staffed at least a year in advance as well as to have a listing of speakers available in the event someone needs to cancel.

Adjournment:

The Annual Luncheon Business Meeting was adjourned at 1:00 p.m. by President Robert Goehring, and the Membership then attended the fraud seminar presentation by Joseph R. Dervaes, CFE, ACFE Fellow, CIA (Retired) on the topic of: "Be Prepared for the Unpredictable in Court".