

## **PACIFIC NORTHWEST CHAPTER/ACFE – June 14, 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 June 14, 2017, 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, Nancy Pasternack, Training Director John Tollefsen, and President Emeritus Joe Dervaes. Vice-President Julie Armbrust was unable to attend. Treasurer Roger Gulliver and Director-at-Large Pete Miller were 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 the prior Board meeting (February 8, 2017).

#### **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 8, 2017.

#### **Consent Agenda:**

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

#### **Agenda:**

1. In Memoriam - Gayle Anne Seyl. The Board of Officers unanimously approved a **statement of support** for the family of Gayle Seyl who passed away unexpectedly on April 25, 2017. Gayle was an Accredited Healthcare Fraud Investigator and Certified Fraud Examiner with 20 years of experience in fraud prevention, detection and mitigation. She joined the Chapter shortly after passing the CFE Examination in January 2000, and was very active in supporting both the Chapter and the ACFE including most recently serving on the Board of Officers as a Director-at-Large. President Robert Goehring will write an article for the July-August Chapter Newsletter commemorating her life and support of the Chapter and the ACFE.
2. 2017 Pacific Northwest Chapter/ACFE Annual Fraud Conference - Report. The Conference was held at the La Quinta Inn & Suites in Tacoma, WA on May 1, 2017. President Robert Goehring reported that

there were 50 attendees at the conference, including 34 Chapter members (including six Board members). The overall conference rating was 8.5 (on a 10-point scale). Conference net revenue was \$1,849 as follows:

Registration Fees	\$ 5,250
Expenses:	
Hotel (Facility/Food)	\$ 2,621
Speaker Travel	247
Merchant Fees (PayPal/Square)	166
Miscellaneous	<u>367</u>
Total Expenses	\$ 3,401

The Board of Officers discussed various administrative matters for consideration for the 2018 Conference. **Discussion and Information Only**

3. 2018 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 of Officers unanimously **acknowledged** Board Director-At-Large Pete Miller's outstanding service as the Conference Coordinator for the 2015 through 2017 Conferences, and unanimously voted to **appoint** him as Conference Coordinator for the 2018 Conference (Pete Miller abstained).
  - b. Conference Co-Chairs. The President and the Conference Coordinator each serve as Conference Co-Chairs. The Board of Officers unanimously voted to **appoint** President Robert Goehring and Board Director-at-Large Pete Miller as Conference Co-Chairs for the 2018 Conference (Robert Goehring and Pete Miller abstained).
  - c. Conference Date/CPE Credits. The Board of Officers unanimously voted to confirm its previous vote by e-mail to **establish** Monday May 7, 2018 as the date for this conference and to **offer** 8 hours of CPE (i.e.; two for ACFE Ethics and six 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 there were already three speakers that had committed to presenting at this event. The Board of Officers agreed to include a two-hour ACFE ethics presentation as part of the conference. **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 7, 2018. President Robert Goehring reported that, pursuant to a request from the hotel, he previously authorized Board Director-at-Large Pete Miller to provide a \$250 deposit to secure the room.
  
- g. Conference Advertising. The Board of Officers discussed the best way to market the Conference and facilitate registrations. **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 2018 conference as follows:
  - Registration and payment received on or before April 16, 2018 - \$150.
  - Registration and payment received April 17 through April 30, 2018 - \$175.
  - Registration received after April 30, 2018 - \$200.

Chapter Members, Associate Members and Affiliates will receive a \$50 discount from these rates.

The Board of Officers also voted unanimously to **establish** the registration fee for Student Members at \$25, which represents a discounted rate from the approximate cost of each meal provided by the hotel for each attendee, provided that:

- Students meet the eligibility requirements for Student Membership and join the Chapter prior to registering for the Conference (no membership dues for Student Members)
- Students register on or before April 30, 2018
- Student Members will be registered on a first-come-first-serve basis with a maximum number of ten paid Student Member registrations to be accepted for the Conference

The Board of Officers also voted unanimously to **establish** a scholarship covering the entire registration fee for up to ten Student Members that meet the following eligibility requirements:

- Students meet the eligibility requirements for Student Membership and join the Chapter prior to registering for the Conference (no membership dues for Student Members)
- Students must apply in writing to Director-at-Large Nancy Pasternack on or before April 16, 2018
- Scholarships will be granted on a first-come-first-serve basis with a maximum number of ten scholarship registrations to be accepted for the Conference
- Eligibility requirements will be established at a later date by Director-at-Large Nancy Pasternack, and will be advertised in the Chapter Bi-Monthly Newsletters and on the Chapter website.

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 16, 2018
- For canceling by e-mail after April 16, 2018, the option of applying the registration fee to the 2019 Annual Fraud Conference or transferring the registration to another person
- No refunds or credit will be given for "no shows"

4. Chapter 2017 Fraud Training Seminars. Speakers and topics have been determined as follows:

- August 9, 2017. Speaker: Gina St. George, CPA, CFE. Topic: Fraud and Technology: The Good, the Bad, and the Ugly
- December 6, 2017. Speaker: Training Director/Board Director-at-Large John Tollefsen, JD, CFE, CCS. Topic: Annual Review of Accountants Putting the Love of Money Ahead of Ethics: Detailed Review of the Security and Exchange Commission and Washington Department of Financial Institutions Fraud Cases.

The Board of Officers discussed potential speakers for the calendar year 2018 Fraud Seminars (February 14, June 13, August 8, and December 5) and will work to fill these speaking slots. Chapter President Robert Goehring will coordinate these efforts. **Information and Discussion Only.**

5. Joint Chapter/ACFE Fraud Training 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 during the period 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 of Officers awards the registration(s) to a Chapter Member.

At its February 8, 2017 meeting, the Board of Officers unanimously voted to authorize the three complementary registrations to President Robert Goehring, Director-at-Large Nancy Pasternack, and Director-at-Large Gayle Seyl, and to authorize Director-at-Large/Training Director John Tollefsen to serve as an alternate in the event either of the selected Board Members cannot attend. Gayle Seyl tragically and unexpectedly passed away on April 25, 2017, and Training Director John Tollefsen agreed to be her replacement at the Conference.

**Information Only**

6. ACFE 28<sup>th</sup> Annual Fraud Conference and Exhibition - Chapter Representative. The ACFE's Annual Fraud Conference will be held June 18 - 23, 2017, at the Music City Center in Nashville, TN. The Board of Officers unanimously voted to confirm its previous vote by e-mail to **appoint** Chapter Member Bill Reed, CPA, CFE, CCS, CGMA, MBA, CHC 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.
7. Chapter 2017 Incentive Award Program Award. Each calendar year the Board of Officers 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 2017 award.

### **Information Only**

8. Chapter Financial Statements. Chapter Treasurer Roger Gulliver will provide preliminary financial statements for the Fiscal Year Ended June 30, 2017, to President Robert Goehring, who will then forward them to the entire Board. We are financially healthy and able to support all of our planned activities for fiscal year 2018. The Board of Officers unanimously **thanked** Treasurer Roger Gulliver, CFE, CPA, CISA, CBA for his service to the Chapter.
9. Consultant's Report on Financial Statements and Supporting Documentation. Pursuant to the Chapter Financial Policies and Procedures, a pro-bono Consultant performs procedures outlined in the document titled, "Pacific Northwest Chapter/ACFE Pro Bono Consultant Services Procedures" on a bi-annual basis. The next engagement is for the two-year period ending June 30, 2017. President Robert Goehring reported that, as previously communicated to the Board of Officers, he had signed the Engagement Letter dated April 3, 2017. He further advised that, pursuant to the Financial Policies and Procedures, he will provide the report to the Board of Officers. The Board of Officers unanimously **thanked** Chapter Member Mike Nurse, CPA, CFE, CGMA for his service to the Chapter as Pro-Bono Consultant.
10. Miscellaneous Chapter Business. Present Robert Goehring announced that he would not seek re-election as President after his current term ends on June 30, 2018, but would, and the Board agreed, continue to serve on the Board of Officers in one of the Director-at-Large positions. As previously noted, Treasurer Roger Gulliver will be retiring at the same time. The Board unanimously authorized President Emeritus Joe Dervaes to **purchase** two plaques for Robert and Roger for presentation at the June 13, 2018 General Membership Meeting, and authorize Treasurer Roger Gulliver to **reimburse** him for these costs.
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 8, 2017.

## **PACIFIC NORTHWEST CHAPTER/ACFE – June 14, 2017**

### **Annual Chapter Luncheon Business Meeting Minutes**

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

President Robert Goehring called the Chapter Annual Luncheon Business Meeting for June 14, 2017 to order at 12:30 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 8, 2016).

#### **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 8, 2016.

#### **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. At its February 8, 2017 meeting, after some discussion the Board voted unanimously to **approve** the selection of Nancy Pasternack, CFE, CPA/CFF, CIA, an instructor at the Foster School of Business at the University of Washington, as the recipient of the 2016 Distinguished Achievement Award subject to final approval by the Membership at the June 14, 2017, Annual Business Luncheon.

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

2. Chapter 2018/2019 Student Scholarship Award. Chapter President Robert Goehring provided a brief overview of the eligibility requirements, including the late January 2018 and March 31, 2018 respective ACFE Foundation and Chapter application deadlines. He also reported that there were no applicants for the 2017/2018 Award that met the Chapter eligibility requirements, and encouraged Membership to get the word out about this program.
3. Chapter 2017 Incentive Award Program. Chapter President Robert Goehring provided a brief overview of the eligibility requirements and reported that no applications were received for the 2016 Award. He encouraged anyone that was interested (or knew someone that may be interested) to contact him.

4. 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 him 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.
5. Annual Payment Option. Chapter President Robert Goehring announced that pursuant to the Chapter Financial Policies and Procedures, 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 and would not cover the registration fees for the joint Chapter/ACFE fraud training class. 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.
6. Award of Chapter Door Prizes. As per the Chapter Financial Policies and Procedures, the Chapter President is authorized to purchase five \$25 Amazon gift cards as door prizes for the annual Chapter Membership Business Meeting. 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 cards were awarded to the following members present at the meeting: Richard Bologna, Elisa Kim, Andrew Medina, Mike Nurse, and James Peet.

**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 Mike Nurse, CFE, CPA, on the topic of: "Tales from a Growing Forensic Niche".