

CFE UPDATE  
March-April 2003

**Chapter Board of Officers**

President: Linda L. Saunders, CFE, CPA, CGFM  
Owner, Forensic Accounting Consulting (206) 842-4809  
[forensicCPA1@cs.com](mailto:forensicCPA1@cs.com)  
Bainbridge Island, Washington

Vice-President: Norman J. Gierlasinski, PhD, CFE, CPA, CIA  
Professor, Central Washington University (SeaTac Center) (206) 439-3800, Extension 3825  
[normang@cwu.edu](mailto:normang@cwu.edu)  
SeaTac, Washington

Secretary-Treasurer: Joseph R. Dervaes, CFE, CIA (360) 710-1545  
Association of Certified Fraud Examiners Fellow  
Regent Emeritus, Association of Certified Fraud Examiners  
Audit Manager for Special Investigations, Washington State Auditor's Office  
[dervaesj@sao.wa.gov](mailto:dervaesj@sao.wa.gov)  
Port Orchard, Washington

Director-At-Large: Roger B. Gulliver, CFE, CPA, CISA, CBA  
Owner, Robert B. Gulliver, CPA (253) 735-2392  
[rbg1@mindspring.com](mailto:rbg1@mindspring.com)  
Auburn, Washington

Director-At-Large: Bernadette McBride, CFE, CPA  
Senior Investigator/Financial Examiner, Washington State Department of Financial Institutions,  
Securities Division, (360) 902-8783  
[bmcbride@dfi.wa.gov](mailto:bmcbride@dfi.wa.gov)  
Olympia, Washington

## **Association and Chapter Fraud Training and Meeting Dates**

**Be sure to mark the following calendar year 2003 fraud training meetings on your personal schedule and plan to attend:**

**May 8-9, 2003:** Joint Chapter and Association of CFE's Two-Day Fraud Training Class on "Conducting Internal Investigations"; Doubletree Inn; SeaTac. **Register directly with the Association of CFE's by calling 1-800-245-3321 (Austin, TX).** The conference includes 16 hours of continuing education credit. Ask for conference registrations for all the details. Or, you may also register on-line at the Association's web site [www.cfenet.com](http://www.cfenet.com). The Association instructor will be Jim Cooner, CFE. He is the President of Aspen Consulting Group, Incorporated in Miami, Florida, the Chairperson of the Association's Continuing Education Committee, and an adjunct faculty member who teaches the Association's continuing professional education training classes throughout the United States each year by contract. He is also a frequent author of fraud articles in the Association's international magazine, "The White Paper". Jim was the instructor at our conference last year and received very high evaluation marks from the participants for his outstanding presentation. You'll enjoy this two-day event immensely. Don't miss it. Come network with your fellow professionals at this fraud training class. At present count, there are approximately 40 people who have registered to attend the event. See you there. Members of the Chapter Board of Officers will perform registration duties for this fraud training class and will be on-hand to answer any questions participants might have about membership in and activities of the Chapter.

**June 25, 2003:** Annual Chapter Business Meeting and Fraud Training Seminar; Mayflower of China Restaurant; Mayflower of China Restaurant; 17005 SouthCenter Parkway (near SouthCenter Mall); Tukwila, WA. The speaker and topic have not yet been determined. This is our Chapter's 10<sup>th</sup> anniversary year celebration. Look for special events at this meeting.

**August 3-8, 2003:** Association of CFE's 14<sup>th</sup> Annual Fraud Conference; Chicago, Illinois. Register for this conference at [www.cfenet.com](http://www.cfenet.com). Secretary-Treasurer Joe Dervaes, Fellow and Regent Emeritus of the Association of CFE's, Founding President of the Pacific Northwest Chapter/ACFE, and Audit Manager for Special Investigations at the Washington State Auditor's Office will be one of the break-out session speakers at the conference. He will present an embezzlement fraud case study emphasizing the subtle compromise of the organization's accounts payable system. Don't miss it. Vice-President Norm Gierlasinski, Accounting Professor at Central Washington University's SeaTac Center will be the Pacific Northwest Chapter's official representative at the Chapter Representatives Meeting held in conjunction with the Annual Fraud Conference. He will provide a report to the Chapter on the events of this meeting. Secretary-Treasurer Joe Dervaes will also be attending the Chapter Representative Meeting after a four-year absence because of his duties as a member of the Association's Board of Regents.

**August 27, 2003:** Chapter Fraud Training Seminar; Downtown Seattle. The speaker and topic have not yet been determined.

**October 29, 2003:** Chapter Fraud Training Seminar; Downtown Seattle. The speaker and topic have not yet been determined.

**December 5, 2003:** Joint Chapter and WSCPA 7<sup>th</sup> Annual Fraud Conference; Marriott Hotel; SeaTac. **Register directly with the WSCPA by calling 1-800-272-8273 (Bellevue, WA).** The conference includes eight hours of continuing professional education credit. The course registration form can also be obtained from the WSCPA's web site at "www: wscpa.org". You must call the WSCPA to actually register for the conference. Ask for Lisa Chin-Iwata in the Education Department. The Chapter and WSCPA have not yet confirmed the four speakers, topics, and date for this event. Vice-President Norm Gierlasinski and Secretary-Treasurer Joe Dervaes will again co-chair the Annual Fraud Conference.

### **Important Chapter Fraud Training Meeting Information for Downtown Seattle Location**

**All fraud seminars conducted by the Chapter in downtown Seattle are held at this location.**

We meet at 1000 Second Avenue in a 28th floor conference room of the Washington State Housing Finance Commission. This is the old Key Towers Bank Building; but, the building currently has no name on it. The building is located across the street and one block North of the Jackson Federal Building (corner of Second Avenue and Spring Street).

Please pay particular attention to the following rules for visiting our fraud seminar training location in downtown Seattle. Our host, the State of Washington Housing Finance Commission, controls the conference room where our meetings are held and has asked for our cooperation in implementing these security and access rules. The Chapter Board of Officers appreciates your cooperation with these requirements.

- First, building security. The staff has asked us to go to the Commission's main offices on the 27<sup>th</sup> Floor and sign-in with the receptionist before going to the 28<sup>th</sup> Floor conference room for the fraud seminar. A visitor's badge will be issued to you. Please turn-in this visitor's badge in the conference room before departing the building. The Chapter will turn-in all visitor badges at the end of the day.
- Second, the time of our fraud seminar. The staff has asked us to depart the facility promptly because their duty day ends at 5:00 p.m. Therefore, **we will begin all meetings promptly at 2:30 p.m.**, hold a 30 minute networking session at 3:30 p.m., and complete all fraud seminars at 4:45 p.m. sharp. Visitor badges will be collected at this time.

### **10<sup>th</sup> Annual Ritchie-Jennings Memorial Scholarship Program**

For the 10th year, the Association is pleased to award a number of scholarships through its Continuing Education Committee. Fifteen scholarships of \$1,000 each will be awarded through the Ritchie-Jennings Memorial Scholarship Program in honor of Tracy Ritchie, CFE, and Larry Jennings, CFE, who both died in a terrorist attack in Pakistan on November 12, 1997.

Through this scholarship program, the Association supports the education of college students who may become CFEs in the future. The scholarships will be awarded to full-time undergraduate or graduate students majoring in accounting or criminal justice. (Junior college, community college, and high school students, including graduating seniors, are not eligible.)

**The postmark deadline for submitting application materials for one of the 2003-2004 scholarships is May 09, 2003.** To request an application, contact: [scholarships@cfenet.com](mailto:scholarships@cfenet.com), call the Scholarship Program Coordinator at (800)245-3321/(512)478-9070, ext. 131, or go to <http://www.cfenet.com/services/scholarships.asp>

### **Pacific Northwest Chapter Scholarship Program**

Each year, the Chapter is pleased to award one \$500 scholarship to a deserving candidate in the Pacific Northwest. Each student who applies for an Association Scholarship needs a letter of reference from a CFE. We use this opportunity to ask all applicants to apply through our Chapter for this purpose. We use the applications we receive to select a Chapter-sponsored candidate for the Association's scholarship program. But, more importantly, we select the best candidates for the Chapter's scholarship program during this process.

If you are aware of a deserving student, encourage them to contact Chapter Secretary-Treasurer, Joe Dervaes at (360) 710-1545 or [www.dervaesj@sao.wa.gov](mailto:www.dervaesj@sao.wa.gov) for further information on the Chapter's scholarship program.

**The deadline for submitting Chapter scholarship applications was April 11, 2003.** The Chapter Board of Officers is currently reviewing six student applications and will soon be making their selections for Chapter-sponsored primary and alternate candidates. All applications will then be forwarded to the Association in time to meet their deadline for consideration in this important program. This is the most scholarship applications the Chapter has ever received. It's encouraging news because the Chapter has been working for years with the various colleges and universities throughout the Pacific Northwest to spread the news about the Association and Chapter scholarship programs. If the Chapter primary representative wins an Association scholarship, the Chapter alternate representative automatically wins the Chapter's \$500 scholarship. If the Chapter primary representative does not win an Association scholarship, this student will automatically receive the Chapter's scholarship award. Let's all wish these students success in the stiff competition for Association and Chapter scholarship awards!

### **2002 Distinguished Achievement Award**

On behalf of the Chapter Board of Officers and the membership at large, Secretary-Treasurer Joe Dervaes nominated Kent Hansen, CFE, CPA, CMA, principal with Quackenbush and Hansen, PS for the Association's Distinguished Achievement Award for 2002. Linda Saunders, Pacific Northwest Chapter President also endorsed the nomination on behalf of the Chapter Board of Officers and the Chapter Membership. Kent was nominated for the outstanding achievement of establishing and maintaining the Chapter's web-site ([www.fraud-examiners.org](http://www.fraud-examiners.org)). Kent has also

been a long-standing supporter of the Chapter's fraud training program. The Association has approved this award, and is in the process of mailing it to the Chapter for presentation purposes. We expect to present this award to Kent at our Annual Business Meeting on June 25, 2003.

### **Call for Volunteers to Serve on the Chapter Board of Directors**

President Linda Saunders, CFE, CPA has indicated that she will not seek reelection to the Chapter Board of Officers. As a result, there will be at least one vacancy on the Board for the coming year. This position will be filled in elections that will be held during our June 25, 2003, Annual Chapter Business Meeting.

Come one, come all! If you are interested in volunteering some of your personal time to participate in an important Chapter leadership role, please contact Secretary-Treasurer Joe Dervaes as soon as possible about your intentions. He will be happy to answer any questions you might have about the duties and responsibilities of a position on the Chapter Board of Officers. He can be reached by telephone at (360) 710-1545, or by e-mail at "www.dervaesj@sao.wa.gov". **Chapter members are encouraged to make their intentions known not later than Friday, May 2, 2003.**

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

The Chapter Board of Officers held its semi-annual meeting in the downtown Seattle training facility from 12:30 – 2:30 p.m. on February 26, 2003. Members present were Linda Saunders, Norm Gierlasinski, and Joe Dervaes. Members absent were Roger Gulliver and Bernadette McBride, both with pressing business matters requiring their time and attention to be elsewhere on this date. President Linda Saunders called the "brown-bag" luncheon meeting to order at 12:30 p.m. The following items were discussed:

- (1) The minutes of the June 26, 2003, semi-annual business meeting were approved.
- (2) President Linda Saunders announced that she would not seek reelection for another term on the Board. To fill this vacant position, the Board decided to make personal contacts with members who have been active in our Chapter operations to determine if anyone is interested in becoming a member of the Board. An announcement will also be made in the March/April 2003 Chapter Newsletter (see above). As soon as the membership has had an opportunity to volunteer to serve on a position on the Board, President Linda Saunders will appoint a Nominating committee to consist of the Vice-President Norm Gierlasinski and two other chapter members.
- (3) At the 2002 Annual Business Meeting, the membership approved Kent Hansen as the Chapter's nominee for the Distinguished Achievement Award. At this meeting, the Board authorized Secretary-Treasurer Joe Dervaes to write and submit the nomination package to the Association. The Association subsequently approved the award (see above). The Board also unanimously agreed to nominate President Linda Saunders for the 2003 Distinguished Achievement Award for her distinguished service to the Chapter and the Association.

(4) The Scholarship Committee made a report on the Chapter Scholarship Program. While student applications were not due to the Chapter until April 11, 2003, we have already received notice that at least five students intend to file applications this year. Subsequently, there were a total of six students who applied for the scholarship (see above).

(5) The Association is in the process of making the final adjustments to the wording of the revised Chapter By-Laws based upon preliminary input the Chapters provided on a draft that was distributed in late Fall 2002. As Chairman of the Board of Regents, Secretary-Treasurer Joe Dervaes was intimately involved in drafting this final document with Association General Counsel John Warren. It was also discussed with the Chapter Board of Officers during this formulation stage. As a result, the Chapter Board of Officers did not submit a formal response to the proposed changes. However, Director-At-Large Bernadette McBride did submit her concerns to the Association for their deliberations. After the document has been finalized, the Board of Regents will submit the Chapter By-Laws to the Chapters for adoption. This action apparently will not be completed before February/March 2003 when the term of the current Board of Regents expires. Chairman Joe Dervaes and Vice-Chairman Ralph Summerford will be departing the Board at this time. Therefore, the revised Chapter By-Laws will become one of the first items of business when the new Board of Regents is formed. (Regent Karen Tierney was subsequently elected as Chairperson at the Regent's March 19-20, 2003, meeting in Austin, Texas.)

(6) The Association asked all Chapters to submit an annual re-certification document listing all members of the Board of Officers and our annual fraud training calendar. Secretary-Treasurer Joe Dervaes will submit this document to the Association soon.

(7) One non-member observed that we post actual Chapter Board of Officer names and e-mail addresses on our web-site. For security reasons, some professional organizations do not do this. Rather, inquiries are directed to the web-master (Kent Hansen) who then distributes the material to the Board for a response. Since we have not experienced any problems in this area, the Board tabled this matter and chose not to take any further action at this time.

(8) As is our normal practice, the majority of our business meeting time was spent discussing speakers for our future fraud training seminars and conferences. Each Board Member was assigned the task of contacting prospective speakers for our future training calendar. The Board of Officers is committed to continue this work throughout the year, as needed. Secretary-Treasurer Joe Dervaes will be responsible for obtaining a speaker for our Annual Business Meeting to be held on June 25, 2003, at the Mayflower of China Restaurant, 17005 SouthCenter Parkway (near SouthCenter Mall), Tukwila, WA.

(9) The next Chapter newsletter will announce the two-day Fraud Training Class we jointly sponsor with the Association. It will be held on May 8-9, 2003 (see above training calendar). As has been our custom, members of the Board of Officers and/or other active Chapter members will provide registration services for this class. The Association provides three "free" registrations in exchange for our work since they do not send any representatives to the class for this purpose. Vice-President Norm Gierlasinski will be in charge this year and will introduce the

instructor, Jim Cooner. President Linda Saunders will be responsible for making all the arrangements for this event with the Association's Chapter Operations Division.

(10) A group of CFE's is trying to form a new Chapter in Montana. We have not yet heard the results of this effort, but will keep the membership informed of any future information we receive (see below).

(11) The President of the Vancouver, B.C., Canada CFE Chapter has been in contact with President Linda Saunders recently. The purpose of the communication was to explore opportunities for our two CFE Chapters to hold a joint fraud conference on cross-border topics of interest to the membership of both organizations. Since our calendar year 2003 training calendar has already been established, there was not much opportunity to coordinate any such activities this year. However, this is definitely an interesting possibility, and we thank the Canadians for the offer. The biggest problem is the travel distance between our two organizations. There doesn't seem to be much of a mid-point between us. Therefore, this would mean that membership of one chapter would have to travel to the other chapter's location for the training event to occur. This factor alone might diminish the effectiveness of and participation in the event. The Board of Officers discussed this issue at length, but came to no agreement on how best to achieve this goal at this time. President Linda Saunders will follow-up with the Vancouver, B.C. Canada CFE Chapter to advise them about our discussions and to see what plans could be worked-out for future years. No commitment was made at this time.

(12) In late Fall 2002, the Association sent all chapters a survey about the dues structure. The purpose of this communication was to determine whether or not it would be feasible for the Association to collect Chapter dues at the same time Association dues are collected. The Board of Officers indicated that this would be a good idea that would save the Chapter a lot of time and effort related to collecting Chapter dues. As of the time of our meeting, the Association has not yet made any decisions on this matter.

(13) The Board discussed the need to publish a new Chapter Membership Directory. This will be a project the Board will pursue during the coming year. However, no firm plans were made at this time.

(14) The Board unanimously approved Vice-President Norm Gierlasinski as our representative at the Chapter Representatives Meeting to be held in conjunction with the 14<sup>th</sup> Annual Association Fraud Conference in Chicago, Illinois on Sunday, August 5, 2003. While Norm's organization (Central Washington University-SeaTac Center) is paying his conference registration fees for him to attend the conference, the Chapter voted to pay Norm's travel expenses in an amount not to exceed \$500. He will be staying with relatives in the area which will also reduce the cost of this event for all concerned. Upon his return from the conference, Norm will prepare a report to the membership that will be published in a future Chapter Newsletter. In addition, Secretary-Treasurer Joe Dervaes will also attend the Chapter Representatives Meeting. The Association is waiving his registration fees and paying his travel expenses because he is a speaker for two concurrent sessions in the main conference.

(15) President Linda Saunders suggested that the Chapter ask the Washington Society of CPA's for three "free" slots for our members to attend the Annual Fraud Conference jointly sponsored by the WSCPA and our Chapter, similar to our agreement with the Association for its two-day Annual Fraud Class. We should try to negotiate this since our Board serves as Co-Chairpersons of the Conference and arranges for all of the speakers. Linda will pursue this matter further with the WSCPA Education Committee to determine if this would be possible.

(16) Vice-President Norm Gierlasinski indicated that our inventory of baseball caps, lapel pins, and coffee mugs is getting low. These items are presented to our fraud seminar speakers in appreciation for the donation of their time and knowledge to the membership. The Board unanimously approved the expenditure of funds to increase our inventory of supplies for this purpose. Norm will order these items directly from the Association.

(17) Vice-President Norm Gierlasinski suggested that we invite college and university professors to attend our October annual meeting as a way to introduce them to our Chapter members and our training calendar. They would be able to attend at no cost (complimentary). This would also be a good way to advertise the Association and Chapter scholarship programs because these are the people who actively solicit students to apply for these scholarships. The Board agreed that this would be a wonderful initiative and unanimously approved this action to begin in Fall 2003. Norm Gierlasinski will make all of the necessary contacts as a part of his duties as Chairman of the Scholarship Committee.

President Linda Saunders adjourned the meeting at 2:30 p.m.

### **New CFE Chapter Forming**

A new CFE Chapter is forming in the State of Montana. To the extent possible, The Pacific Northwest Chapter is assisting the focal point during the formation period. If you live in Montana and receive this newsletter, please contact Vicki Murphy at [www.mtjeffco@msn.com](mailto:www.mtjeffco@msn.com) for further information, if you have not done so already. The Chapter Board of Officers looks forward to having another CFE Chapter form in the great Pacific Northwest. Best wishes for success!

### **Job Announcements**

(1) Central Washington University. Currently recruiting for two management positions within Financial Services. The Pacific NW Chapter received this message on February 28, 2003. CWU is located in Ellensburg, Washington, just two hours east of Seattle.

Accounting Manager. The Accounting Manager provides leadership for the accounting unit within the university's financial services department and is responsible for oversight of the daily operational functions of the area. In addition, the Accounting Manager serves as consultant on accounting matters for the entire university community. See: <http://www.cwu.edu/~hr/jobs/exacctmgr.html> for more information.

Enterprise Financial Manager. The Enterprise Financial Manager is responsible for providing



enterprise (self supporting) fund managers with timely and accurate fiscal information and advice on financial matters and assistance in the development of procedures relating to accounting, auditing, and budgeting. . Enterprise funds total more than \$30 million and include Housing and Dining Services, Student Services and Activities Funds, University Store, and Parking. See: <http://www.cwu.edu/~hr/jobs/exentfinmgr3.html> for more information.

(2) Washington State Department of Licensing.

Criminal Justice Program Manager - WMS Band 2, twelve month acting appointment; Olympia, WA; Salary Range: \$47,000 - \$60,000; Closing Date: 5pm, March 12, 2003. The Pacific NW Chapter received this e-mail message on February 28, 2003.

The Department of Licensing is recruiting for a Criminal Justice Program Manager for a twelve month acting appointment. This position is responsible for the Law and Justice Program, which includes cross-divisional organization-wide coordination of strategic and tactical planning with internal DOL managers and serves as the agency liaison to the criminal justice community. A description of the position and the application procedure can be found at:

<http://www.dol.wa.gov/jobs/jobs.htm>

DOL Staff Consultant - Salary: Range 56 (\$3549 - \$4540 per month); Closing Date: March 19, 2003. The Pacific NW Chapter received this e-mail message on March 6, 2003.

The Department of Licensing is recruiting for a DOL Staff Consultant. This position serves as staff consultant to the Vehicles Services Assistant Director. This position will monitor, study, and provide advice to improve the efficiency of processes in the areas of business planning, budgeting and operations. The full job announcement and application instructions can be found at: <http://hr.dop.wa.gov/statejobs/bulletins/CURRENT/13099oc.htm>

The Department of Licensing, in Olympia, is recruiting for a Vehicle Systems Project Manager. The Vehicle Systems Project Manager is responsible for independently directing information technology projects within Vehicle Systems (VS) to ensure that strategic business objectives are met. This is a EMS, Band 2 position with a salary range of \$56,000 - \$70,000. The full job announcement and application instructions can be found at [www.dol.wa.gov/jobs/jobs.htm](http://www.dol.wa.gov/jobs/jobs.htm). All application materials must be received by March 26, 2003. The Pacific NW Chapter received this e-mail message on March 21, 2003.

(1) Washington State Department of Financial Institutions.

The State of Washington Department of Financial Institutions has an opening for a Financial Examiner 2 in the Enforcement Unit of its Consumer Services Division. For additional information about this job opportunity, please contact: Gerri Deach; Human Resources Consultant; Department of Financial Institutions; telephone: 360-902-8741; fax: 360-704-6941.

(2) Washington State Department of Information Services.

The Department of Information Services (DIS) is recruiting for an Assistant Director (REQ # 756), Computer Services Division, WA State Department of Information Services (DIS), Olympia, WA; \$75,000-\$90,000 DOQ.

Responsible for planning, deployment, and operation of statewide information technology services for the benefit of state and local government agencies. The Assistant Director determines the state's technology direction for major processors, associated equipment, shared software and related services, and advises DIS customers on applying technology innovations to their businesses. The Assistant Director oversees the operation of the DIS data center with a mix of technical environments, including S/390 and UNISYS mainframes, and over 120 client server systems.

The Division is responsible for mainframe computing services; midrange computing; the implementation of new technologies; facilities management; and internal support services of DIS, such as contracting, acquisitions, and library services.

For listing of desirable qualifications, additional duties, & application procedure view exempt recruitment at [www.wa.gov/dis](http://www.wa.gov/dis) <<http://www.wa.gov/dis>> or call (360) 902-3543. (EOE) Richard Woodard, Human Resources Consultant, DIS - Management Services, (360) 902-3540.

### (3) Washington State Department of Social and Health Services.

The Department of Social and Health Services (DSHS) is seeking a Director for The Office of Deaf and Hard of Hearing (ODHH). Qualifications include a graduate level degree in social services, public administration, law, or a closely allied field; management level experience; fluency in American Sign Language and knowledge of Deaf Culture and hard of hearing and deaf-blind issues. The Director is responsible for the administration and oversight of both The Office of Deaf and Hard of Hearing and the Telecommunications and Access Service (TAS). ODHH, which is located in Olympia, Washington, has a total of 12 staff with the following program areas: 6 contracted community service centers for the Deaf and Hard of Hearing; the equipment distribution program, TTY relay services, and TAS trainers; the E911 Emergency Planning Program which trains 911 operators across the state on handling calls from people using a TTY or other specialized devices; the Deaf-Blind Telebraille Program; the Native American Outreach Program; and the Video Communications Program.

The Director of The Office of Deaf and Hard of Hearing serves at the pleasure of the Secretary of the Department of Social and Health Services and is exempt from civil service laws. The annual salary for this position is \$59,200 - \$74,000, depending on qualifications and experience.

To apply, send letter of intent, resume, and 3 references by April 30, 2003 to Tim Brown, DSHS, POB 45060, Olympia, Washington 98504-5060. For additional information call (360) 902-7798, TTY (360) 902-7564, or DSHS website: <<http://www.dshs.wa.gov/geninfo/odhhsearch/>>.

### (4) The Office of the U.S. Trustee.

James M. Gee, CPA, CIRA, Bankruptcy Analyst, U.S. Trustee, 1200 Sixth Avenue, Suite 600, Seattle, WA 98101, makes the following announcement.

Greetings fellow accountants. In return for some of the help you gave me in my job search a few months ago, I want to return the favor and pass along a heads up on a solid career opportunity (and hopefully end up with a good future coworker). If you know anyone who may be interested and has some good bankruptcy experience, please pass along the following information about the recent job opening at our office: <http://jsearch.usajobs.opm.gov/ftva.asp?OPMControl=IM2439> and <http://jsearch.usajobs.opm.gov/summary.asp?OPMControl=IM2439> and <http://jsearch.usajobs.opm.gov/a9dj.asp>.

Applications are being taken until April 25th. Call me if you need more information. Thanks. Tel: 206-553-2000 x. 243; Fax: 206-553-2566; mailto: [james.gee@usdoj.gov](mailto:james.gee@usdoj.gov).

#### Contract Work for CPA's at USAF/AFMC/ALC.

There is currently an open contract competition at U.S. Air Force (USAF) Headquarters Air Force Material Command (AFMC) for CPA's with prior experience and background in the Air Force stock fund/industrial fund to perform work at the Air Logistics Centers (ALC's). Part of this work is now under a current contract with The Greentree Group who has teamed up with a large accounting firm to continue this work in the future. Contact Paul Cox at "www.pcox@greentreegroup" for further details about work for this company. But, apparently, another company is making a bid for this work as well (CMSIS). The Chapter does not know what the full name of the company is at this time. Contact [www.cmsis.com](http://www.cmsis.com) for further details about work for this company. If you are an Air Force retiree or ex-Air Force Audit Agency auditor, a CPA, and have any interest in this type of work, please contact either of these organizations for additional information. The Pacific NW Chapter received e-mail messages about these job opportunities on March 3, 2003.

#### Association News

##### **Joseph T. Wells, CFE, CPA, Named "Influencer" by Business Finance Magazine.**

ACFE Chairman Joseph Wells was recently named by Business Finance Magazine as one of 37 individuals the magazine "expects to influence 2003's debate about and changes to the U.S. accounting and financial reporting environment."

Wells, who was nominated along with such prominent figures as U.S. Senator Paul Sarbanes (D-Md.), PricewaterhouseCoopers CEO Samuel DiPiazza, Jr., and former SEC Chairman Harvey Pitt, was recognized for his commitment to accountability and was applauded as a watchdog of the accounting and auditing industries.

The Association of Certified Fraud Examiners received a nod, too. The article states, "For 14 years, his organization has tirelessly trained managers and external investigators to identify and expose corporate fraud."

## **Joseph T. Wells, CFE, CPA, and ACFE Chairman and Founder Recognized by the American Institute of Certified Public Accountants.**

The Journal of Accountancy (JofA) announced Joseph T. Wells' article, "Occupational Fraud: The Audit as Deterrent," has won the 2002 John Lawler Award. This award, named in honor of the former JofA editor and AICPA Vice President, is selected by the board of editorial advisers.

This is the second time Mr. Wells has won this prestigious award, an event that happened only once before. The JofA has plans to establish the Lawler Award Hall of Fame to honor Mr. Wells and the other authors who have achieved this rare recognition.

### **Refer a New Member to the ACFE and Reap the Rewards!**

Don't keep membership a secret! Tell your colleagues and associates about all of the great benefits you enjoy as an ACFE member, and you'll benefit too. From now until March 15, when you refer a colleague to the ACFE and they join as an Associate member, you'll receive a \$25 coupon applicable towards your next year's dues (renewable in 2003), any 2003 ACFE training event, or any ACFE self-study or publication (collectibles excluded). There's no limit to how many coupons you can collect, so refer away! Coupons must be redeemed by December 31, 2003.

If you know someone who would benefit from membership with the largest anti-fraud organization in the world, tell them to apply today for Associate membership, and to reference your name, email address, and the promotional code REF0315. They can download an application or simply apply online.

### **ACFE Members: Vote for Your Favorite 2002 Article from The White Paper.**

The White Paper is the ACFE's bimonthly magazine which features timely and topical articles about fraud. For the first time, ACFE members can vote for their favorite feature article from the previous year. The author of the winning article will be presented the first-annual Hubbard Award at the 14th Annual Fraud Conference and Exhibition.

"Every article published in The White Paper is written by an anti-fraud professional," said editor Dick Carozza. "While all of the articles are excellent, some really resonate with fraud fighters as being particularly helpful or insightful. This is an opportunity for all members of the ACFE to recognize the colleagues who truly spoke to them-in literary form-in 2002."

### **How To:**

Verify your User ID and/or Member Number:

- If you do not know your Member number, call (800) 245-3321/ +1 (512) 478-9070. If you know your Member number, your User ID is the first letter of your first name plus the first letter of your last name plus your member number. (Ex: John Doe's Member number is 12345. His User ID is jd12345.)

Verify and/or Change Your Online Password:

- If you have forgotten your password, email [info@cfenet.com](mailto:info@cfenet.com). If you know your password but would like to change it, you may do so in the "Change Your Password" area of the Members Only section of the Web site.

Change Your Address and/or Work Information:

- Go to the Members Only section of the Web site. You can change your personal information in the "Update Your Member Information" area.

Advertise in or contribute to The Fraud Examiner Newsletter:

- Contact Amy Torres at [atorres@cfenet.com](mailto:atorres@cfenet.com) or call (800) 245-3321/ +1 (512) 478-9070. If contributing, you may include links to pertinent information and/or attach Word documents.

Subscribe to the FraudInfo Newsletter:

- The FraudInfo Newsletter contains fraud news, tips, online resources, and humor and is appropriate for anyone with an interest in fraud (non-members included). It too is a free online publication.

Contact the Association for general correspondence:

- Phone: (800) 245-3321/ +1 (512) 478-9070
- Fax: +1 (512) 478-9297
- Email: [info@cfenet.com](mailto:info@cfenet.com)

Mail: Association of Certified Fraud Examiners, The Gregor Building, 716 West Avenue, Austin, TX 78701 (USA)

### **On-Line Fraud Resources**

The following on-line fraud resources are provided as a courtesy from the Association of CFE's periodic electronic member newsletter.

Coalition Against Insurance Fraud ([www.insurancefraud.org/index.html](http://www.insurancefraud.org/index.html)). The United States' only anti-fraud watchdog that speaks for consumers, insurance companies, legislators, regulators and others.

Commodity Future Trading Commission ([www.cftc.gov/cftchome.html](http://www.cftc.gov/cftchome.html)). The agency protects market participants against manipulation, abusive trade practices and fraud.

OFAC Compliance Searches. Compliance systems for OFAC, USA PATRIOT Act, Customer Identity Verification, and international regulations. Some of the site searches are offered at no charge.

Crime Time Publishing. Publishing company offering books and other resources for investigators, including free online searches.

Communications Fraud Control Association (CFCA). CFCA is a not-for-profit global educational association working to help combat communications fraud.

National Anti-Fraud Network. UK-based agency dealing with all types of local authority fraud, including Housing Benefits, Student Awards, Trading Standards, grant applications, false invoicing and internal investigations.

The Fraud Bureau. The Fraud Bureau was established to alert online consumers and investors of prior complaints relating to online vendors and to provide consumers, investors and users with information and news on how to safely surf, shop and invest on the net.

Taxpayers Against Fraud. Taxpayers Against Fraud is a nonprofit, public interest organization dedicated to combating fraud against the Federal Government through the promotion and use of the Federal False Claims Act and its qui tam provisions.

Anti-Fraud. Anti-Fraud.com was established to assist Internet merchants, large and small, in protecting themselves against the dramatic increase in online credit card and check fraud.

AICPA Antifraud & Corporate Responsibility Resource Center. Some of the biggest challenges facing business today are re-establishing confidence among investors, promoting ethics and integrity in the workplace, and establishing clarity in reporting procedures. This resource center will give you the tools and information you need to combat fraud — whatever your role in the business community.

### ***Principles of Fraud Examination Continues ACFE Tradition of High Quality Training Events***

Join us in Austin, Texas on June 2-5, 2003, for the ACFE's most popular training event - the *Principles of Fraud Examination!* Formerly the Semi-Annual Fraud Symposium, this 3 ½ day training event is designed to prepare you for the challenges you will face while preventing and detecting fraud.

Whether you are new to fraud examination or are looking for a refresher course, the *Principles of Fraud Examination* is the most comprehensive course on the subject. Over the 3 ½ days, you'll be exposed - through lectures, discussions, and video screenings - to the four basic areas of fraud examination: Criminology & Ethics, Legal Elements of Fraud, Fraudulent Financial Transactions, and Investigation.

In addition to the fraud training, *Principles of Fraud Examination* will also provide ample opportunities to interact with ACFE staff members and network with your colleagues through group lunches, a reception and organized tour of ACFE headquarters (including the historic Gregor Building) and other social events held throughout the week.

Get the practical solutions you need to bring you up to date on the fundamentals of fraud prevention and detection or build the foundation for your career in fraud examination.

Register online or call (800) 245-3321 today. Sign up by May 12, 2003, to take advantage of the Early Bird Discount and save 15%.

### **Outstanding Achievement Awards**

Do you know a member who should be recognized for their outstanding achievements in the fraud profession? Do you think that member has displayed exceptional achievement in preventing, detecting and investigating fraud? Now is the time to nominate that individual for one of the following Outstanding Achievement Awards:

- Certified Fraud Examiner of the Year

Joseph R. Dervaes, CFE, ACFE Fellow, CIA, has been nominated for this lifetime achievement award for the year 2003 by Vice-President Norm Gierlasinski. Joe is the Audit Manager for Special Investigations for the Washington State Auditors Office, the Founding President of the Pacific Northwest Chapter, an Association Fellow, and a Regent Emeritus. Linda Saunders, Pacific Northwest Chapter President also endorsed the nomination on behalf of the Chapter Board of Officers and the Chapter Membership.

- Associate Member of the Year

Dr. Robert E. Holtfretter, CPA, has been nominated for this award for the year 2003 by Secretary-Treasurer Joe Dervaes. Dr. Holtfretter is the Distinguished Professor of Accounting and Research at Central Washington University. He is an Associate Member of the Association and the Pacific Northwest Chapter. Linda Saunders, Pacific Northwest Chapter President also endorsed the nomination on behalf of the Chapter Board of Officers and the Chapter Membership.

- Outstanding International Member
- Chapter of the Year
- Newsletter of the Year

Outstanding achievement will also be recognized in the following areas: Outreach/Community Service; Accounting; Anti-Fraud Education; Commerce; Government; and Law Enforcement. The recipients all share the common criteria of 1) being an Association member or chapter in good standing; 2) contributing significantly to the prevention, detection, or investigation of fraud; and 3) contributing significantly to the discipline of fraud examination.

Visit the Members Only website for more information and to download the nomination form.

### **Association's 14<sup>th</sup> Annual Fraud Conference**

The Association of CFE's will host it's 14th Annual Fraud Conference and Exhibition in Chicago, Illinois, from August 3-8, 2003. Put this premier fraud training forum on your training calendar now. Highlights include:

- Building your own curriculum! Choose sessions from a large selection of up-to-date and informative topics
- Networking with fraud examiners, accountants/auditors, law enforcement, security personnel, corporate management, private investigators, attorneys, and educators who represent virtually every industry
- Discovering the latest industry products, services, and technologies in our exhibit hall.

Register today and save up to \$250...call the ACFE or visit the Association's 14th Annual web site for details: <http://www.fraudconference.com/>

Interested in exhibiting?

With over 2,000 attendees expected, the 14th Annual Fraud Conference & Exhibition is your #1 selling opportunity of the year. Promote your products and services through the premier fraud prevention gathering that attracts a wide range of professionals who are responsible for the purchase of products and services like yours. The Exhibition gives you an unmatched opportunity to help them find the solutions.

For more information about exhibit and/or sponsorship opportunities at the 14th Annual Fraud Conference & Exhibition, contact Leslie Simpson at (800) 245-3321/+1(512) 478-9070 or by e-mail at [lsimpson@cfenet.com](mailto:lsimpson@cfenet.com).



## Conducting Internal Investigations

Seattle, WA  
May 8 & 9, 2003

Join us for practical solutions you can use today. ACFE's two-day training seminar *Conducting Internal Investigations* is coming to Seattle on May 8 & 9. This informative, hands-on seminar is a must for anyone involved in fraud prevention and detection.

Register by 4/8 and  
**SAVE up to \$148**  
off the regular price!

The ACFE seminar "*Conducting Internal Investigations*" will prepare you for literally every step of your investigation -- from receiving the initial allegation to writing your final report.

The basis for "*Conducting Internal Investigations*" is a practical problem that you and your fellow attendees will work from beginning to end during the two-day seminar. It is a new problem for the 2003 course and you'll gain invaluable practical experience to take back to your own job.



REGISTER NOW!

### What You Will Learn

- The steps involved in conducting an internal investigation
- Legal elements you may encounter
- Internal and external document collection and analysis
- How to develop interviewing skills
- Interviewing witnesses
- Conducting admission seeking interviews
- Documenting evidence
- How to testify as a fact witness

### Course Location

DoubleTree Hotel Seattle  
Airport  
18740 International Blvd  
Seattle, WA 98188  
(206) 246-8600

job.

(206) 439-4596 (Fax)

## The Benefits

REGISTER NOW!

- Learn from recognized leaders in the field of fraud examination
- Practical, hands-on training
- Great networking opportunities with others in your field
- 16 hours of CPE credit
- Build a firm foundation. The ACFE's fraud examination core courses provide you with broad-based knowledge that will allow you to take your career to the next level.

## Easy Registration

Register by phone at 800.245.3321 / +1.512.478.9070, or view the complete class schedule and [register online](#).

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Association of Certified Fraud Examiners  
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<http://www.CFEnet.com>