

CFE UPDATE
January-February 2007

Chapter Board of Officers

President: Joseph R. Dervaes, CFE, CIA (253) 884-9303.

Vice-Chair of ACFE Foundation Board of Directors, 2003 Cressey Fraud lifetime Achievement Award Winner, ACFE Fellow, Regent Emeritus, prior member of the Board of Review, and the Chapter Distinguished Achievement Award Winner for 1995, Association of Certified Fraud Examiners; Founding President, Pacific Northwest Chapter/ACFE. joeandpeggydervaes@centurytel.net; Vaughn, Washington, Retired.

Vice-President and Training Director: Norman J. Gierlasinski, PhD, CFE, CPA, CIA. 2002 ACFE Outstanding Achievement in Anti-Fraud Education Award Winner, and the Chapter Distinguished Achievement Award Winner for 1996, Association of Certified Fraud Examiners; Professor of Accounting, Central Washington University (Des Moines Center) (206) 439-3800, Extension 3825. normang@cwu.edu; Des Moines, Washington.

Secretary-Treasurer: Roger B. Gulliver, CFE, CPA, CISA, CBA. President, Gulliver and Associates PS (253) 735-2392; the Chapter Distinguished Achievement Award Winner for 2000; 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) 791-8824; the Chapter Distinguished Achievement Award Winner for 2004. bmcbride@dfi.wa.gov; Olympia, Washington

Director-At-Large: Robert A. Goehring, CFE, CPA
Audit Manager, City of Kent - Finance Department, (253) 856-5262; the Chapter Distinguished Achievement Award Winner for 2005; rgoehring@ci.kent.wa.us, Kent, Washington

Be sure to mark the following calendar year 2007 fraud training meetings on your personal schedule and plan to attend.

February 28, 2007 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, 1000 Second Avenue. 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). We begin all meetings promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m., and then complete the seminars at 4:45 p.m. The seminar fee is \$20 for Chapter members and \$25 for non-members.

President Joe Dervaes, CFE, ACFE Fellow, CIA is the retired Audit Manager for Special Investigations from the Washington State Auditors' Office. His topic will be "The Fraud Interview". Joe retired on July 31, 2006, after 42.5 years of audit experience at federal

and state levels. For the past two decades, he managed the state's Fraud Program. During his tenure with the office, he interviewed many employees who embezzled funds from their government employer. During this fraud seminar, he will share some of his experiences and discuss the manner in which he conducts fraud interviews. An actual fraud case study interview will be presented in two parts – first an interview without a confession, and then an interview with a confession. This seminar will prove to be exciting for the participants.

April 25, 2007 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, 1000 Second Avenue. 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). We begin all meetings promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m., and then complete the seminars at 4:45 p.m. The seminar fee is \$20 for Chapter members and \$25 for non-members.

The topic and speaker for this fraud seminar have not yet been announced.

June 27, 2007 (Wednesday). Annual Chapter Business Meeting and Fraud Training Seminar; Bahama Breeze Restaurant; 15700 SouthCenter Parkway, Tukwila, WA 98188; (206) 241-4448. Door prizes will be awarded; but, you must be present to win. The luncheon and continuing professional education for the fraud seminar is free to Chapter members and \$15 for non-members. The luncheon begins promptly at Noon, followed by a brief Chapter annual business meeting. The fraud training seminar begins at approximately 1:00 p.m. and lasts for one hour.

The topic and speaker for this fraud seminar have not yet been announced.

July 15-20, 2007 (Orlando, FL B Disney's Coronado Springs Resort; Lake Buena Vista, FL; ((407) 939-1020). Association's 18th Annual Fraud Conference and Exhibition. Register for this conference at www.ACFE.com. The meeting times are from 1:00-5:00 p.m. on July 10, 2005, for the Pre-Conference; 8:30 a.m. B 12:30 p.m. on July 13, 2005, and from 8:30 a.m. B 4:30 p.m. on all other days during the Main-Conference and Post-Conference period. The discounted registration fee for Association members is \$795 for the Main-Conference. The regular registration fee for non-members is \$895 for the Main-Conference. The discounted registration fee for Association Members is \$1,225 for the Full Conference. The regular registration fee for non-members is \$1,395 for the Full Conference (all fees are estimated).

Vice-President Norm Gierlasinski 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.

President Joe Dervaes will attend the ACFE Foundation's Board of Directors Meeting held in conjunction with the Annual Fraud Conference.

August 29, 2007 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, 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). We begin all meetings promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m., and then complete the seminars at 4:45 p.m. The seminar fee is \$20 for Chapter members and \$25 for non-members.

The topic and speaker for this fraud seminar have not yet been announced.

October 17-19, 2007 (Wednesday-Friday). Joint Chapter and Association of CFEs Fraud Training Classes at the Doubletree Hotel, 18740 International Boulevard; SeaTac (across the street from SeaTac International Airport), (206) 246-8600. There is an \$8 (estimated) daily parking fee if you drive your car and park in the hotel parking lot. Car pooling is recommended to reduce the nominal cost of parking. Registration and continental breakfast is at 7:30 a.m. The class begins at 8:00 a.m. and ends at 4:25 p.m. each day. Register directly with the ACFE by calling 1-800-245-3321 (Austin, TX), or by accessing the Association's web-site at www.ACFE.com. The class includes 16 hours of continuing professional education credit. You must contact the ACFE to actually register for this class. Ask for Diane Lloyd, Events Registrar (dlloyd@ACFE.com).

October 17, 2007. The topic for this one-day fraud class is Investigating Conflicts of Interest. The speaker for this class has not yet been announced by ACFE. The registration fee for attending this training class is \$249 for ACFE members and \$299 for non-members (all fees are estimated).

Conflict of interest can present significant fraud allegations for corporations, government agencies, fiduciaries, customers and suppliers. It is also one of the most difficult areas of fraud to investigate and obtain adequate evidence. Improper investigations can create counterclaims and civil actions against organizations and fraud examiners. In this class, participants will gain an understanding of how and why conflicts arise and how to spot warning signs of conflicts of interest, plus leave with an understanding of issues specific to these types of engagements.

October 18-19, 2007. The topic for this two-day fraud class is Professional interviewing Skills. The speaker for this class has not yet been announced by ACFE. The registration fee for attending this training class is \$595 for ACFE members and \$695 for non-members (all fees are estimated).

What are people hiding from you? Criminals, clients, customers, and even colleagues may each be hiding something from you. This class will teach participants how to be more effective in asking questions and evaluating responses so that they can better detect lies and deception from everyone they interview. Even experienced professionals will improve their interviewing skills with this renowned course.

Note: The Association will provide breakfast pastries and mid-morning and mid-afternoon refreshments on all three days of these training classes. The Association will provide lunch only on the first day of the two-day training class. Attendees will be on their own for lunch for the one-day training class and for the second day of the two-day training class. For Members of the Pacific Northwest Chapter/ACFE, the Chapter will sponsor your lunch on the days when ACFE does not provide this service. The Chapter Board of Officers will assist with registration duties for this class.

November 30, 2007 (Friday). Joint Chapter/WSCPA=s 11th Annual Fraud Conference at the SeaTac Marriott Hotel; 3201 South 176th Street, SeaTac (across the street and up the hill a short distance from SeaTac International Airport). The registration fee for members of the WSCPA and the Pacific Northwest Chapter is \$195 (estimated) for this conference. There is also a \$6 (estimated) daily parking fee if you drive your car and park in the hotel parking lot. Car pooling is recommended to reduce the nominal cost of parking. Registration and continental breakfast is at 7:30 a.m. The conference begins at 8:00 a.m. and ends at 5:00 p.m. 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 Rachel Ingalls, Conference Administrator.

The topics and speakers for the annual fraud conference have not yet been announced. There will be four sessions lasting two hours each.

President Joe Dervaes and Vice-President Norm Gierlasinski will 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).

Our host, the State of Washington Housing Finance Commission, controls the conference room where our meetings are held. In February 2005, the Commission revised its security for access to its training room. We are NO LONGER required to sign-in with the receptionist on the 27th Floor to obtain a visitor=s badge. Please report directly to the training room on the 28th Floor of the building.

We meet at the training room promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m. in the middle of the class, and then complete all fraud seminars at 4:45 p.m. sharp. The Commission has asked us to depart the training room promptly because their

duty day ends at 5:00 p.m. We appreciate using this fine training facility for our fraud seminars, and respectfully request everyone abide by the Commissions rules.

(1) Links to ACFE and Chapters

The Board of Officers has identified the following CFE Chapter web-sites that may be useful to our Members. Here they are:

Association of Certified Fraud Examiners B www.ACFE.com

Pacific Northwest Chapter/ACFE B www.fraud-examiners.org

Oregon Chapter/ACFE B www.oregon-acfe.org

Spokane Chapter/ACFE B www.spokanefraud.org

Vancouver, B.C., Canada Chapter/ACFE B www.cfevancouver@yahoo.cca

(2) Additional Fraud Links

The Board of Officers provides the following additional links to its Chapter Members as a public service. Here are just a few of them:

Complaints about Internet Fraud may be filed with the Internet Fraud Complaint Center (www.ifccfbi.gov).

Complaints about e-mail and mail fraud may be filed with the U.S. Postal Inspection Service (www.usps.gov/postalinspectors). The primary use is for Nigerian (and other African countries) fraud e-mails or letters that are received. PS Form 8165 (Mail Fraud Report) lists many other uses as well. This form may be downloaded and then mailed to the U.S. Postal Inspection Service to file a complaint and submit the fraudulent document received. The mailing address is U.S. Postal Inspection Service, Inspection Service Support Group, 222 South Riverside Plaza, Suite 1250, Chicago, IL 60606-6100.

The U.S. Postal Inspection Service web-site lists additional links to the The Chamber of Commerce and the Better Business Bureau (www.bbb.org), county or state Office of Consumer Affairs. In this state, that=s the Washington Attorney General=s Consumer Protection Division at www.wa.gov/ago, or nationally at www.naag.org. The Federal Trade Commission can be reached at www.ftc.gov.

Identity Theft links are at the Identity Theft Unit sponsored by the Washington State Patrol and the Washington State Department of Licensing at www.dol.wa.gov; www.idtheftcenter.org; www.consumersunion.org; and www.consumer.gov/idtheft.

John E. Reid and Associates, Inc. (Fraud Interview Training), Chicago, IL, www.reid.com. The Reid Preferred Group of Associations (RPGA) number for the Pacific Northwest Chapter/ACFE is A20-049. The RPGA number must be shown on the registration form in order to receive a discount on seminar registrations or to purchase products.

(3) Association Announces New ACFE Job Board

Experience the Job Board for yourself! Visit the ACFE Career Center at <http://www.acfe.com/career/jobboard.asp>

The Association of Certified Fraud Examiners Career Center specializes in providing services, resources, and a networking community specifically for anti-fraud professionals. In its new online Job Board you'll find a comprehensive bank of job postings and resumes, career resources, networking opportunities and much more!

JOB SEEKERS: Let jobs come to you – Post your resume!

- Post your resume anonymously and make your contact information

available only to those employers who capture your interest.

- Employ the Job Alert System to notify you by email of new job

opportunities that match your search criteria.

- Search the continually expanding pool of fraud-related job postings.

As an exclusive member benefit, new jobs less than 25 days old are available only to ACFE members. After that period, these jobs become available to everyone.

- Access valuable information related to careers in the anti-fraud profession.

EMPLOYERS: Find the right employee – Target your talent search!

- Gain access to active and passive job seekers.
- Search resumes for FREE, identify those that are a good match, and

only pay for the resume if the job seeker is interested in your opportunity!

- Make your connections today by taking advantage of a special introductory offer – FREE job postings through December 31, 2006!

(4) Minutes from December 2006 Board of Officers Meeting

On December 1, 2006, at the Annual Fraud Conference jointly sponsored by the Chapter and the WSCPA at the SeaTac Marriott Hotel, the Board of Officers held a special meeting to make a final determination on the recipient of the Chapter's Distinguished Achievement Award for calendar year 2006. By unanimous vote, the Board of Officers selected Dennis Wintch to receive the 2006 Distinguished Achievement Award based upon his continuing support of the Chapter's fraud training mission, prior service on the

Chapter Board of Officers, and work in capturing a fugitive from the police in Everett during August 2006. Congratulations Dennis for your outstanding contributions to the success of our Chapter.

(5) Annual Chapter Dues and Fees are Now Due

Calendar year 2007 Chapter dues and fees are now due. Statements have already been mailed to all concerned. The dues/fees structure is as follows: \$24 for CFE Members; \$30 for Associate Members; and \$36 for Affiliates of the Chapter. Please mail your payment to the Chapter Treasurer as soon as practical at Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215. The Chapter Board of Officers thanks you very much for your prompt attention to this important matter.

(6) News About Chapter Members

(a) Benita Cole. On Nov 8th at the Puget Sound IIA Chapter and the Puget Sound ISACA Chapter joint meeting, CFE Chapter Member Benita A. Cole, CFE, CIA, CGFM was presented a CIA certificate and the gift of a book, *The Professional Practices Framework*, which contains the International Standards for the Professional Practice of Internal Auditing. Benita is a Business Analyst at the Washington State Department of Health and Human Resources in Olympia.

Please join the Chapter Board of Officers in congratulating Benita on obtaining this latest professional certification. We know that it took a lot of time and effort to study for, take, and pass the CIA Examination. This is a fine professional milestone in her professional career. Keep up the fine work!

(b) Joe Dervaes. President Joe Dervaes was honored by the Middle Tennessee Chapter/ACFE when he was selected to be the keynote speaker for the Chapter's 11th Annual Fraud Conference. The conference will be held at the Willis Conference Center in Nashville, Tennessee, on March 19-20, 2007, and the sponsoring hotel is Embassy Suites. Joe plans to condense a one-day fraud class into a four-hour presentation for the opening session of the Conference. The title of the fraud class will be "Internal Controls and Fraud – The Finance Officers Guide to Understanding Employee Embezzlement in the Workplace". In addition, Brock Phillips, Forensic Accounting Manager, Microsoft Corporation, will also be a speaker at the Conference.

(7) Recognition of Chapter Members for ACFE Professional Achievements in 2006

(a) Authors. President Joe Dervaes for authoring six by-line columns on Cash Larceny for Frauds Finer Points in *Fraud Magazine*; and, Dr. Robert Holtfreter for co-authoring two articles on debit card frauds in *Fraud Magazine*.

(b) Committee Members. Kent Hansen – Commerce; Jim Cronin – Insurance Fraud (Chair); Grant Santee – International Fraud; Dr. Robert Holtfreter – Research and Higher Education; and Vice President/Dr. Norm Gierlasinski – Continuing Education (Vice-

Chair).

(c) Key Leadership Positions: President Joe Dervaes (Vice-Chair) and Marty Biegelman – ACFE Foundation Board of Directors; President Joe Dervaes and Marty Biegelman – ACFE Fellows.

(8) Recognition of Chapter Members for Professional Achievements in 2006 – Outside ACFE.

(a) Dr. Robert Holtfreter for co-authoring an article in the Journal of Financial Crime entitled Gauging the Effectiveness of Identity Theft Legislation.

(b) Marty Biegelman for co-authoring a book entitled Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance.

The Chapter Board of Officers congratulates these members for their devotion to duty and for these fine professional achievements during calendar year 2006. We salute you!

(9) Recognition of Chapter Members for Their Community Outreach Efforts in 2006

The following Chapter members were speakers on a wide variety of topics in fraud seminars and training classes in a wide variety of forums: President Joe Dervaes; Sharon Sandler, and John Steinhoff.

The Chapter Board of Officers congratulates these members for representing CFEs so well as they make fraud presentations as a part of our Chapter's community outreach program. We know there are other Chapter members who perform this service too but have not yet notified President/Newsletter Editor of these accomplishments. Please send this information continuously throughout the year so that we can capture this important information as a part of our annual recertification report to ACFE.

(10) Call for Member Recurring Personal Items of Interest to the Chapter Membership

If you are a Member of the Chapter, please notify Joe Dervaes, Editor of the Chapter Newsletter, about your activities and professional achievements so that we can announce them to the Membership in our bi-monthly Chapter Newsletter. Please submit your information by e-mail to the following address: joeandpeggydervaes@centurytel.net. Thanks.

(11) IIA/ACFE Vancouver Chapters Annual Fraud Conference

The IIA/ACFE Vancouver Chapters will be sponsoring their 2nd Annual Fraud Conference at the Empire Landmark Hotel in Vancouver, B.C., Canada, on March 7-8, 2007. The schedule of events follows:

03/07/2007 Subject Presenter

7:15 to 8:30	Registration/Breakfast	
8:30 to 08:45	Introduction and Opening Remarks	Colin Parcher – CFE B. Sokugawa – IIA
08:45 to 10:00	Preventing Fraud and Misconduct in your Organization	Peter Armstrong, KPMG
10:00 to 10:15	Coffee Break	
10:15 to 12:00	Impact of Organized Crime and Terrorist Financing on Financial Institutions	Bernie Beck, Custom House
12: 00 to 1:15 Working Lunch	Why Vancouver? - A Target for Terrorism	Royston Colbourne, RCSA Consulting
1:15 to 3:00	Sweating the Small Stuff – Expense Claim Fraud	Shannon Grayer, Microsoft
3:00 to 3:15	Coffee Break	
3:15 to 4:30	Fraud Case Study: “If the Evidence Speaks for Itself, Do You Really Need an Expert”	Photini Papatadou, Alberta Crown Prosecutor & David Elzinga or Derek Malcom (Grant Thornton, LLP)
4:30 to 6:00	Social Reception	

03/08/2007

Subject Presenter

7:15 to 8:30	Registration/Breakfast	
8:30 – 10:00	Patent and Trademark Fraud	Mike Manson, Bigger Smart
10:00 – 10:15	Coffee	
10:15 to 12:00	Fraud and your Computer – Protecting the Evidence	Christine George, Deloitte LLP
12:00 – 1:15 Working Lunch	Hydro Fraud & Marijuana Grow-Operations	Brian Stanley, BC Hydro & Rick Ogilvie, Accenture
1:15 – 2:15	Data Mining for Fraud in Large Systems	Doug Steele, Grant Thornton

2:15 – 2:30

Coffee

2:30 to 4:30

Inside the Enron Case: *The aspects of the investigation and trial of Skilling and Lay - the "right and wrong internal investigations" at Enron; what went wrong and the warning flags that were ignored.*

John Hueston, (Former lead prosecutor in the Enron Case) with Irell & Manella

(12) John Reid and Associates Training Opportunity

John Reid and Associates announces the following new fraud interviewing class training opportunity: February 13 - 16, 2007, exclusive 3-Day Interview and Interrogation and 1-Day Advanced Seminar on *The Reid Technique of Interviewing and Interrogation* in Lynnwood (Seattle area) WA at the Lynnwood Convention Center.

The normal fee for the 3-Day Seminar is \$575 per person and \$775 for the full 4-Day Program. As a participant in the Reid Preferred Group of Associations, Members of the Pacific Northwest Chapter/ACFE can attend the 3-Day Seminar for the reduced fee of \$420 per person - a savings of \$155 per person, or \$550 for the full 4-Day Program – a savings of \$225. RPGA Members can also purchase any John Reid and Associates products at a discounted price. To ensure the RPGA discount, individuals registering for any class should provide our Chapter's RPGA number at the time of registration. The Reid Preferred Group of Associations (RPGA) number for the Pacific Northwest Chapter/ACFE is A20-049

Members may register for this seminar by calling 1-800-255-5747, extension 24. You can also obtain additional information by visiting our website at www.reid.com. The John Reid and Associates contact in the Seminar Department is Janet J. Finnerty, johnreid@htc.net.

**PACIFIC NORTHWEST CHAPTER
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
(February 28, 2007)**

SEMINAR TOPIC:

President Joe Dervaes, CFE, ACFE Fellow, CIA will speak on the topic of “The Fraud Interview”. During his tenure with the Washington State Auditor’s Office, he interviewed many employees who embezzled funds from their government employer. During this fraud seminar, he will share some of his experiences and discuss the manner in which he conducts fraud interviews. An actual fraud case study interview will be presented in two parts – first an interview without a confession, and then an interview with a confession. This seminar will prove to be exciting for the participants.

SPEAKER:

Joe retired July 31, 2006, as the Audit Manager for Special Investigations at the Washington State Auditor's Office where he was responsible for managing the agency's Fraud Program. He specialized in employee embezzlement fraud within all state agencies (170) and local governments (2,400) in the state of Washington. He monitored all fraud audits throughout the state and has participated in the investigation of over 730 cases involving losses of over \$13 million in the past 20 years.

Joe is very active in the Association of Certified Fraud Examiners (CFE). In 2003, he received the Association’s coveted Donald R. Cressey Award for his lifetime contributions to fraud detection, deterrence, and education. This fraud award is similar to the Pulitzer Prize in the field of Journalism. In 2004, the membership elected him to be the Vice-Chair of the Board of Directors of the Association of CFEs, one of the highest positions any CFE may hold in the profession. He is the President of the Pacific Northwest Chapter/ACFE.

DATE: February 28, 2007 **TIME:** 2:30 B 4:45 p.m. **CPE:** Two Hours CPE Credit

Location of Training Facility and Parking: 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). If you=re looking for parking, Special Events parking rates (\$6) apply for the parking garage at Benaroya Hall, just two blocks north of the training facility on Second Avenue.

Important Fraud Training Meeting Information for the Downtown Seattle Location is Included in the Bi-Monthly Chapter Newsletter.

Note: We have entered into an agreement with the Washington State Board of Accountancy to meet its continuing professional education requirements.

SEMINAR REGISTRATION FORM (February 28, 2007 B 2:30-4:45 p.m.)

NAME: _____

TITLE: _____

PHONE: _____ FAX: _____

EMPLOYER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Please mail registration form with \$20 check for members or \$25 for non-members to: Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215. Or, bring your registration form and payment to the Seminar for processing.

SEMINAR TOPIC:

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Many organizations require the **Federal Tax Identification Number** of the Pacific Northwest Chapter/ACFE in order to pay for their employees to attend our fraud training events. The number is: **91-1592735**.

Important Fraud Training Meeting Information for the Downtown Seattle Location is Included in the Bi-Monthly Chapter Newsletter. Check out our web-site at: www.fraud-examiners.org.