

CFE UPDATE
March-April 2008

Chapter Board of Officers

President: Joseph R. Dervaes, CFE, ACFE Fellow, 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, Chapter Distinguished Achievement Award Winner for 1995, and ACFE 2007 Award Winner for Achievement in Community Outreach and Service, Association of Certified Fraud Examiners. Founding and Current President, Newsletter Editor, Librarian, and WebMaster; 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. Vice President and Training Director; Pacific Northwest Chapter/ACFE. 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. The Chapter Distinguished Achievement Award Winner for 2000; Association of Certified Fraud Examiners. Secretary-Treasurer, Pacific Northwest Chapter/ACFE. President, Gulliver and Associates PS (253) 735-2392; rbg1@mindspring.com; Auburn, Washington.

Director-At-Large: Bernadette McBride, CFE, CPA. The Chapter Distinguished Achievement Award Winner for 2004; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Senior Investigator/Financial Examiner, Washington State Department of Financial Institutions (Securities Division), (360) 791-8824; bmcbride@dfi.wa.gov; Olympia, Washington.

Director-At-Large: Robert A. Goehring, CFE, CPA
The Chapter Distinguished Achievement Award Winner for 2005; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Audit Manager, City of Kent - Finance Department, (253) 856-5262;; rgoehring@ci.kent.wa.us, Kent, Washington.

The Pacific Northwest Chapter was the ACFE's CFE Chapter of the Year Award Winner for 2006. What a magnificent achievement! Congratulations and thanks go to all who have played a part in helping to develop the Chapter over the years. Great job!

Be sure to mark the following calendar year 2008 fraud training meetings on your personal schedule and plan to attend.

April 30, 2008 (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.

Dan Vizzare, Controller, Muckleshoot Casino in Auburn, will make a presentation on *Lowering the Odds of Fraud in a Casino*.

June 25, 2008 (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.

Deb Mortner, Washington State Department of Financial Institutions (or an alternative representative from DFI) will make a presentation on *Payday Loans*.

July 13-18, 2008 (Boston, MA). Association=s 19th 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 13, 2008, for the Pre-Conference; 8:30 a.m. B 12:30 p.m. on July 14, 2008, and from 8:30 a.m. B 4:30 p.m. on all other days during the Main-Conference and Post-Conference period (July 15-18, 2008). All of the following registration fees are estimates: 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.

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 27, 2008 (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 for this fraud seminar is *Mortgage Fraud*, and the speaker will be Associate Member Melissa A. Huelsman, from the Seattle Law Offices of Melissa A. Huelsman, P.S.

October 20-21 2008 (Monday-Tuesday). 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 Ashlee Beck, Event Coordinator (abeck@ACFE.com).

The ACFE has provided the following registration fees for this 2008 class. The early registration cut-off date is September 20, 2008. Early registration fees are \$500 for members and \$600 for non-members. Normal registration fees are \$595 for members and \$695 for non-members after the early registration date has passed.

The title of the class is *Money Laundering: Tracing Illicit Funds*. The speaker has not yet been determined or announced by the ACFE.

December 12, 2008 (Friday). Joint Chapter/WSCPA=s 12th Annual Fraud Conference at the WSCPA=s Training Facility; 902 – 140th Avenue N.E.; Bellevue, WA 98005-3480. **(Note: This is a change in location for the 2008 Conference to the WSCPA Training Facility as well as a change in dates from the first Friday to the second Friday in December.)** The registration fee for members of the WSCPA and the Pacific Northwest Chapter is \$210 and \$285 for non-members (estimated) for this conference. 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., with 9 hours of Continuing Professional Education credits available for those who attend the entire Conference. Register directly with the WSCPA by calling 1-800-272-8273 (Bellevue, WA). 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.

There will be four sessions at the annual fraud conference, each lasting approximately two hours. Confirmed information is as follows:

Session #1 (8:00 – 10:00 a.m.). Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA will speak on the topic of *Understanding Employee Embezzlement in the Workplace*. Joe retired on July 31, 2006, after completing 42.5 years of federal, state, and local

government audit and fraud examination service. He worked for the Air Force Audit Agency for 20 years and retired as a Lieutenant Colonel. He then worked 22.5 years for the Washington State Auditor's Office where he managed the agency's statewide Fraud Program. During his 20-year tenure as Audit Manager for Special Investigations, he participated in over 730 fraud cases involving losses of over \$13 million and spoke on a wide variety of fraud topics on a weekly basis throughout North America. This much requested and very popular speaker will discuss highlights from his life experiences dealing with employee embezzlement fraud in the workplace. Joe was the 2003 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection, deterrence, and education. He was the 2007 winner of the ACFE's Outstanding Achievement in Community Service and Outreach. He is also the Vice-Chair of the ACFE Foundation's Board of Directors, an ACFE Fellow, ACFE Life Member, and President of the Pacific Northwest Chapter/ACFE, continuously serving on its Board of Officers since organizing the Chapter in March 1993.

Session #2 (10:00 a.m. – Noon). The topic and speaker for this session have not yet been announced.

Session #3 (1:00-3:00 p.m.) The topic and speaker for this session have not yet been announced.

Session #4 (3:00-5:00 p.m.). The topic and speaker for this session have not yet been announced.

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. Attendees should report directly to the training room on the 28th Floor of the building for these fraud seminars.

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 Commission's 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 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. In joining the RPGA Discount Program, our Chapter has agreed to announce Reid Seminar dates and locations to our members by e-mail, an announcement in our chapter newsletter, and/or a notice on our chapter web page. The 2008 Reid Seminar fees are indicated below. *The standard fee for the 2008 Reid 3-Day Seminar is \$595 per person and \$795 for the full 4-Day Program. As a participant in the Reid Preferred Group of Associations your chapter members can attend the 3-Day Seminar for the reduced fee of \$440 per person - a savings of \$155 per person, or \$570 for the full 4-Day*

Program – a savings of \$225. To ensure our members receive the discount to which they are entitled, they must at the time of registration (or when purchasing Reid training products) provide the Chapter's RPGA Association Code Number.

(3) Minutes of Semi-Annual CFE Chapter Board of Officers Meeting

Call to Order. President Joe Dervaes called the semi-annual meeting for February 27, 2008, at 12:30 p.m. in the downtown Seattle training facility to order. Present were Board of Officer members: Joe Dervaes, Norm Gierlasinski; Bernadette McBride; and, Robert Goehring. Roger Gulliver was absent due to other work requirements.

Approval of Prior Meeting Minutes. By unanimous vote, the Board of Officers approved the minutes for the following meetings: (a) semi-annual Board of Officers meeting; and, (b) Chapter annual business meeting held on June 27, 2007.

Old Business. There was no outstanding business from prior Board meetings.

New Business.

(a) The Chapter needs to hold elections for all Board of Officer positions this year. All current members of the Board intend to enter into a new two-year term of office (July 1, 2008 through June 30, 2010). A slate of officers will be presented to the Chapter for the elections. As a result, there will not be a need to seek additional Board candidates from the membership this year. But, an announcement will be made in the newsletter.

(b) The Board of Officers unanimously voted to authorize Vice-President Norm Gierlasinski as the Chapter Representative for the annual meeting held in conjunction with the 19th Annual Fraud Conference and Exhibition in Boston, MA (July 13, 2008), and to authorize Treasurer Roger Gulliver to pay not more than \$500 to him towards his expenses while attending the Conference. Vice-President Norm Gierlasinski will prepare a report of the meeting after the Conference that will be published in the Chapter newsletter.

(c) Vice-President Norm Gierlasinski sent scholarship notification letters to Colleges and Universities in our geographic area of coverage. We hope to receive many well qualified student candidates for the Chapter and ACFE scholarship programs again this year. The due date for the ACFE scholarship program is April 18, 2008. The due date for the Chapter scholarship program is March 31, 2008. The Chapter will provide CFE reference letters to the ACFE for each student who submits their application to the Chapter for a CFE reference letter and for entry into the Chapter's scholarship program. There are sufficient funds in the Chapter treasury for all of our activities and the scholarship program. The Board of Officers unanimously voted to authorize Treasurer Roger Gulliver to pay for the award of up to two student scholarships of \$500 each in 2008.

(d) The Board of Officers unanimously voted to authorize President Joe Dervaes to register the Chapter as a supporter of National Fraud Awareness Week (www.FraudWeek.com). The kick-off for this event will be at the ACFE's 19th Annual Fraud Conference and Exhibition held in Boston, MA (July 13-18, 2008).

(e) The annual joint Chapter/ACFE fraud training class will be held October 20-21, 2008, at the SeaTac DoubleTree Inn Hotel. Based upon our request to ACFE last year, the topic of the class will be Money Laundering: Tracing Illicit Funds. The instructor for this class has not yet been identified by ACFE. The ACFE has already reserved these training dates with the hotel. The estimated registration fee for this class is \$595 for Members and \$695 for Non-Members. The Board of Officers will assist with registration duties. The Chapter will receive three free registrations to the class, two for assistance with registration duties, and one complimentary from the ACFE as in prior years. President Joe Dervaes will also attend at no cost because of his duties on the ACFE Foundation Board of Directors. The four members of the Board of Officers who attended this meeting indicated that they plan to attend this ACFE class. The Board of Officers unanimously voted to authorize Treasurer Roger Gulliver to pay for the registration fee for any other member of the Board of Officers who wishes to attend these classes (maximum of one). This is a benefit to these individuals for their service on the Chapter Board of Officers during the year.

The Association will provide breakfast pastries and mid-morning and mid-afternoon refreshments on both of these training classes. The Association will provide lunch only on the first day of the class. Attendees will be on their own for lunch for the second day of the two-day training class. The Board of Officers also unanimously voted to authorize Treasurer Roger Gulliver to pay for luncheon expenses for Chapter Members who attend this training class on the day when ACFE does not provide this service, as we have done in past years (the luncheon on day two of the class).

(f) The annual Chapter luncheon business meeting will be held June 25, 2008, at the Bahama Breeze Restaurant. Vice-President Norm Gierlasinski has made the restaurant reservations for this meeting. The Board of Officers unanimously voted to authorize President Joe Dervaes to purchase five gift certificates for \$25 each at a local book store to be used as door prizes for the annual business meeting on June 25, 2008, and to authorize him to be reimbursed for these expenses by Treasurer Roger Gulliver. The Board of Officers also unanimously voted to authorize Treasurer Roger Gulliver to pay for the restaurant luncheon costs for the annual business meeting.

(g) After much discussion, the Board of Officers unanimously voted to award the 2008 ACFE Distinguished Achievement Award to Chapter Member Morgan (Jake) Jacobson, Treasurer at the City of Tacoma. Jake has been a strong supporter of all our Chapter activities in the past as well as a faithful attendee at our fraud training seminars and conferences. President Joe Dervaes will notify the recipient of this award and will prepare the nomination package for this award in Fall 2008 based upon input from the recipient.

(h) The joint Chapter/WSCPA Annual Fraud Conference is tentatively scheduled for December 5, 2008 at the SeaTac Marriott Hotel. The estimated registration fee for this conference is \$285. President Joe Dervaes and Vice-President Norm Gierlasinski will be the Co-Chairs and will attend the Conference at no cost. The Board of Officers voted unanimously to authorize Treasurer Roger Gulliver to pay for the registration fees of any other members of the Board of Officers who wish to attend the Conference (maximum of three). This is a benefit to these individuals for their service on the Chapter Board of Officers during the year.

Based upon the Board's desire to increase its revenue from the annual fraud conference, as discussed in our June 27, 2007, Board of Officers meeting minutes, the Board discussed the financial arrangements for the 2008 annual fraud conference. After consultation with the WSCPA, the Board decided to submit an invoice to the WSCPA after the conference has been completed for its annual overhead costs associated with identifying speakers and fraud topics for the conference. The purpose of this action is to increase the Chapter's revenue from the annual fraud conference so that we can better support our annual Chapter student scholarship program. Our goal is to increase revenue by as much as \$1,000 per year.

(i) The Board approved the 2008 Chapter Action Plan and 2008 Chapter Management Plan Self Evaluation. These documents establish the Chapter's goals and objectives for calendar year 2008 and evaluate the Chapter's actual operations during the prior year. President Joe Dervaes will send these documents to ACFE, as required.

(j) The Board of Officers must identify and select speakers and topics for the remainder of its calendar year 2008 training schedule. This includes the following meetings in downtown Seattle: (a) April 30, 2008 (speaker Dan Vizzare, Controller, Muckleshoot Casino – topic: Fraud in the Gaming Industry; and, (b) August 27, 2008 (speaker Melissa Huelsman, Principal in her Law Firm – topic: Mortgage Fraud; the annual luncheon business meeting in Tukwila on June 25, 2008 (unspecified speaker and topic); and, four sessions at the annual fraud conference on December 5, 2008 (one speaker identified as President Joe Dervaes – topic: Employee Embezzlement in the Workplace; other speakers and topics as yet unspecified). After much discussion, all members of the Board agreed to begin making contacts with speakers for the remainder of the calendar year 2008 training calendar. President Joe Dervaes also agreed to be the speaker for our February 2009 fraud seminar meeting – topic: A Computer Fraud Case Study – Let's Go Fishing!

(k) The Chapter is financially healthy and able to support all of our planned activities for calendar year 2008.

(l) President Joe Dervaes made a presentation to the Board on the status of the Chapter's change in WebMaster duties and revisions to the Chapter's web-site. This is a work in progress. All necessary files have either been created or updated so far. The next step is to upload the information to the existing web-siter. He is going to solicit assistance from Chapter members to complete the reconstruction of the current web-site.

Adjournment. The semi-annual Board of Officers meeting was adjourned at 1:45 p.m. by President Joe Dervaes, and the Members then attended the bi-monthly fraud training seminar at 2:30 p.m. at the downtown Seattle training facility.

(4) 2008 ACFE Annual Fraud Conference Keynote Speakers Announced

The ACFE Annual Fraud Conference traditionally hosts the world's leading authorities from business and government. These experts in their fields share their insights and address the key anti-fraud issues relevant to you.

This year's conference in Boston is no exception. The July 2008 lineup of featured speakers is a diverse group of influential leaders and practitioners that will both inform and enlighten you. Make plans now to join more than 2000 anti-fraud professionals in hearing this year's keynote speakers:



Senator George J. Mitchell

Distinguished Diplomat and Former U.S. Senator

In his illustrious 14 year career in the Senate, Mitchell served as Senate Majority Leader from 1989-1995 and for six consecutive years he was voted "the most respected member" of the Senate by a bipartisan group of senior congressional aides. Read bio.



Alice S. Fisher

Assistant Attorney General, US Department of Justice

Ms. Fisher was appointed by President George W. Bush in August 2005 as Assistant Attorney General to head the Criminal Division in the United States Department of Justice. Read bio.



Robert Hare, Ph.D

*Author, Professor of Psychology,
University of British Columbia*

Dr. Robert Hare has devoted most of his academic career to the investigation of clinical psychopaths and the widespread implications for mental health and criminal justice. Read bio.



John P. "Sean" Coffey

*Co-Managing Partner of Bernstein
Litowitz Berger & Grossmann LLP, New
York*

Mr. Coffey served as lead trial attorney in two of the most notable civil fraud cases to go to trial (the WorldCom securities class action which settled for a staggering \$6.15 billion and the BFA Liquidation Trust v. Arthur Andersen LLP audit malpractice case, the largest non-profit bankruptcy in US history, in which he obtained a \$217 million settlement, one of the largest amounts ever paid by an accounting firm). Read bio.

(5) ACFE's 19th Annual Fraud Conference and Exhibition

The Association's Annual Fraud Conference will be held during the period July 13-18, 2008, at the John B. Hynes Veterans Memorial Convention Center in Boston, Massachusetts. Hotel reservations can be made at one of the three hotels being used for attendees as follows: Sheraton Boston Hotel at 1-888-627-7054; Marriott Boston Copley Place at 1-800-228-9290; or Westin Copley Place at 1-800-937-8461. If you intend to go to the conference this year, you must register at www.ACFE.com. See additional details at www.FraudConference.com. The meeting times are from 1:00-5:00 p.m. on July 13, 2005, for the Pre-Conference and there is a choice of two topics for four hours of continuing professional education each (*The Evolving Legal Landscape of Fraud Examinations; and Report Writing for Fraud Examiners*); 8:30 a.m. B 12:30 p.m. on July 16, 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 Post-Conference also has a choice of three topics for 16 hours of continuing professional education each (*Auditing/Investigating Fraud Seminar; Interviewing in High-Tech Fraud Examinations; and Mortgage Fraud*). The Main Conference registration fees for Association members is \$825 (government pricing at \$795) and \$1,025 (government pricing at \$995) for non-members. Discounted registration fees are available, and the deadlines are as follows: early registration by

April 18, 2008; advanced registration by May 21, 2008, and standard registration after May 21, 2007. If you have not already done so, make your plans to attend now to take advantage of the discount opportunities.

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.

We look forward to seeing you at the Conference again this year. Have fun, enjoy this premiere fraud training event, and network with your fellow professionals.

(6) New ACFE Continuing Professional Education Reporting Program Announced

In January 2008, the ACFE Board of Regents approved the following CPE Compliance change for Members of the ACFE. This reporting change was sent to all CFEs by e-mail recently. The CPE reporting requirement has been changed from a calendar year basis of reporting to your anniversary month for reporting. Here's a recap of the changes:

- (a) When you renew your membership (pay your dues) you will report your CPE credits.
- (b) You will still need to earn 20 CPE credits in 2008.
- (c) You will report your CPE Compliance for 2008 when your anniversary month comes up in 2009.
- (d) For 2009, CPE credits will be calculated and pro-rated based on your anniversary month. And,
- (e) You can carry-over 10 credits every 12 months.

The ACFE provided the following example for a CFE who joined the ACFE in March (the year is not important).

- (a) March is your anniversary month. The anniversary month will be the month you joined the ACFE (not the month you became certified).
- (b) In March 2009, you will pay your CFE dues and report that you are compliant (or not) with the CPE requirement.
- (c) To be compliant means that you completed 20 CPE credits in 2008 and a prorated number of credits for 2009 up to your anniversary month.
- (d) A schedule will be available on the ACFE web-site to figure out how many pro-rated credits you need to complete by your anniversary month. For March anniversary months, you need to have 3 CPE credits. This means that you need to complete 3 credits between January and March 2009.
- (e) If you completed 23 CPE credits in 2008, you can roll those three extra credits over into 2009. This would meet your pro-rated CPE requirement.
- (f) All of the above takes care of your 2008 CPE requirements. So, what about the rest of 2009? All you need to do is complete 20 CPE credits by March 2010, your anniversary date.

If you have any questions about this change in reporting requirements, and how it affect you, please contact the ACFE member Service Department (CPE@ACFE.com).

(7) ACFE and Chapter Student Scholarship Programs

It's time again to begin thinking about the ACFE and Chapter Student Scholarship Programs. Chapter Vice-President Norm Gierlasinski has sent an announcement to Colleges and Universities in our geographic area letting them know about the deadlines for student applications to be received by the Chapter and the ACFE. The 2007-2008 Ritchie-Jennings Memorial Scholarship Program is managed by the ACFE Foundation Board of Directors. This program awards 30 student scholarships each year for \$1,000 each, 15 to student in the United States, and 15 in all other countries of the world. The Chapter also awards two \$500 student scholarships each year. So, there are plenty of opportunities for well-deserving students majoring in accounting or criminal justice programs who are in their junior or senior years of study. Each application package must include a certified transcript, three letters of recommendation (including one from a CFE or a CFE Chapter, and a 250 to 500-word essay explaining why the student deserves the award and how fraud awareness will affect his/her professional development. The Chapter asks student applications to send their ACFE applications to us for processing. This way, we give all interested students a letter of recommendation from a CFE. But, this also gives us the opportunity to advance a Chapter-sponsored student primary and alternate applicant. We have had exceptional success in prior year programs because our Chapter-sponsored students have regularly won ACFE scholarships.

The deadline for student scholarship applications at ACFE is April 18, 2008. The deadline for student scholarship applications at the Chapter is March 31, 2008. The ACFE staff initially scores all students and then sends this information to the Scholarship Committee. Chapter Vice-President Norm Gierlasinski is the Vice-Chair of this Committee. The members of this committee review all applications and send their recommendations to the ACFE Foundation Board of Directors for approval at their July 13, 2008, meeting held in conjunction with the ACFE's Annual Fraud Conference and Exhibition in Boston, Massachusetts. Chapter President Joe Dervaes is the Vice-Chair of this Board. The ACFE will announce scholarship winners on August 1, 2008. The Chapter will then announce its scholarship winners.

If you know of any well-deserving students who would qualify for these scholarship programs, please encourage them to apply as soon as possible. Application forms can be obtained from the ACFE's web-site and from the Chapter (joeandpeggydervaes@centurytel.net).

(8) ACFE Awards Program

Each year, the ACFE recognizes outstanding CFEs for their work during the prior calendar year. The award categories are as follows: CFE of the Year; Educator of the Year; chapter of the Year; Chapter Newsletter of the Year; and, Outstanding Achievement in Outreach/Community Service. The awards are presented at the ACFE's Annual Fraud Conference and Exhibition to be held in Boston, Massachusetts, during the main conference (July 14-16, 2008).

The nomination process has changed from prior years when it was a self-nomination event. Members will now nominate a member (or Chapter) by completing a short form on the ACFE web-site. The nominator will then be sent a link to a short survey to gather more information about the nominee. This replaces the standard form nominators have had to use since the award program's inception.

What is the key to a winning nomination? The nominee should be active, not only with the ACFE, but in the community. The more active and involved in the community the nominee is the better their odds of winning.

If you wish to nominate a member (or Chapter) for an award, please do so by visiting the ACFE's web-site and fill out a short form for a deserving member or chapter. The nomination period is now open. The deadline is May 2, 2008.

(9) Chapter Members in the News

Two of our Chapter Members teach a class on *Fraud Examination* at Central Washington University. They are: Dr. Norm Gierlasinski (Des Moines Campus) and Dr. Bob Holtfreter (Ellensburg Main Campus. These classes follow the format established by ACFE for fraud examination courses at colleges and universities in the U.S. Guest speakers are invited to share their life experiences with students as they learn about career opportunities in forensic accounting.

Dr. Holtfreter has asked Chapter President Joe Dervaes to be a repeat visiting guest lecturer during the current class. He represented the ACFE and the Pacific Northwest Chapter while making this presentation on February 11, 2008.

Congratulations to Dr. Gierlasinski, Dr. Holtfreter, and President Dervaes for their continuing fraud education work in our profession. The Chapter Board of Officers appreciates their contributions to improve the common body of knowledge in the field of fraud examination through instruction in the university classroom. Keep up the fine work!

(10) CFE Chapter 2008 Call for Speakers and Proposals

The Chapter Board of Officers needs your input on topics of interest and speakers for our continuing education program. If you would like to make a fraud presentation to the Chapter membership or have attended a fraud seminar or training class that you believe would be beneficial to other Members of our Chapter, please provide this information to President Joe Dervaes at: joeandpeggydervaes@centurytel.net (e-mail) or by telephone at (253) 884-9303. The Board is always looking for this type of information and would appreciate your help in achieving our Chapter's fraud training mission. Thanks in advance.

(11) CFE Chapter Speaker Exchange Program

The President of the Vancouver, BC, Canada CFE Chapter has proposed continuing our speaker exchange program (Canada versus Washington, Oregon, and Montana ACFE Chapters). In prior years, Chapter President Joe Dervaes spoke at a Vancouver, BC, Canada, Fraud Conference on the topic of Employee Embezzlement in the Workplace. In exchange, President Colin Parcher spoke at a Pacific NW Chapter Fraud Conference on the topic of Mortgage Fraud. Colin Parcher also makes presentations on the topic of "Fraud and the Internal Auditor – What do you do when you find it?". The only requirement for the speaker exchange program is that the recipient CFE Chapter will pay for all travel expenses so the speaker can make the presentation. Colin Parcher also indicates that there are several other speakers in his CFE Chapter who would be willing to participate in a future speaker exchange program.

If you make public presentations on a particular fraud topic, would you also be willing to participate in a speaker exchange program? If so, please contact Chapter President, Joe Dervaes by e-mail at "joeandpeggydervaes@centurytel.net" or by phone at (253) 884-9303. The CFE Chapter Board of Officers thanks for your interest and prospective participation in such a program.

(12) ACFE Chapter Council Survey

Our Chapter responded to a February 2008 survey about our anti-fraud awareness program for students at colleges and universities in the Pacific Northwest. The Chapter is very proud of our student outreach program. This information is being provided to the membership for your information at this time. The Board of Officers sent the following information to the ACFE Chapter Council:

1. Is your chapter currently involved with a local college or university in some capacity? (This can include inviting students to meetings, scholarships, speaking engagements, etc.) If so, how is it involved? What is the name of the university?

Yes. Our Chapter has many current and on-going contacts with colleges and universities in the Pacific Northwest. For example:

Students may join our Chapter at no cost and may attend our fraud seminars and annual fraud conferences at no cost for two years prior to graduation from colleges and universities.

Our Chapter would like to boast about three student members -- two who are currently students, and one who has graduated from college. All of these students became involved in our Chapter as a result of their interest in the ACFE and Chapter student scholarship programs.

One prior student member attended our Chapter's fraud seminars and annual fraud conferences while in a student status. She has since graduated from college, found employment in the fraud examination field,

and is now an Associate Member of our Chapter. She continues to attend our fraud seminars and conferences and is currently planning to take the CFE Examination to become a Certified Fraud Examiner.

A current student member has attended our Chapter's fraud seminars and annual fraud conferences while in a student status. She has formed her own forensic accounting research firm, works jointly on forensic investigations with the prior President of our Chapter (in an intern and mentor capacity), and is currently planning to take the CFE Examination to become a Certified Fraud Examiner when she graduates from college.

Another current student member has attended our fraud seminars since joining the Chapter. He also won one of our Chapter student scholarships this past year. He is now a senior at Saint Martins College and currently works part-time in the gaming industry. He is planning to take the CFE Examination to become a Certified Fraud Examiner when he graduates from college.

Our Chapter has contacts with the accounting and criminal justice program departments at all colleges and universities in the Pacific Northwest through the ACFE and Chapter scholarship programs. We send each college and university a letter announcing these two scholarship programs annually. This letter requests that they advertise the scholarship programs, announce how our Chapter can assist students in obtaining a letter of recommendation from a Certified Fraud Examiner, and tell the students how they can participate in our Chapter scholarship program. This outreach program has been very successful in the past, and will be continued in the future as well.

Our Chapter provides speakers to accounting and fraud examination classes, and to student accounting organizations and fraternities at colleges and universities throughout the Pacific Northwest. Seven Chapter Members speak on various fraud topics and serve as student mentors on college and university campuses as follows: University of Washington (Seattle Main Campus and Tacoma Campus), Central Washington University (Ellensburg Main Campus, Lynnwood Campus, and Des Moines Campus), Pacific Lutheran University (Parkland Main Campus); Seattle Pacific University (Seattle Main Campus), Centralia College (Centralia Main Campus), Gonzaga University (Spokane Main Campus and Liberty Lake Campus), Saint Martins College (Olympia Main Campus and McChord AFB/Fort Lewis Campus), Green River Community College (Black Diamond Campus) and Washington State University (Pullman Main Campus and Vancouver Campus).

Two of our Chapter Members, one a CFE, and one an Associate Member, teach Fraud Examination Classes at Central Washington University, Des Moines Campus and Ellensburg Main Campus, respectively.

Our Chapter President most recently spoke to the Fraud Examination Class at Central Washington University (Ellensburg Main Campus) on February 11, 2008.

He also spoke to this class each year for the past two years. The instructor is an Associate Member of ACFE and our Chapter.

Our Chapter President will speak to the Association of Student Accountants at the University of Washington (Tacoma Campus) on February 28, 2008. He also spoke to this organization on a number of prior occasions in prior years as well. ACFE and Chapter student scholarship programs are emphasized during these meetings.

Our Chapter also participates in job fairs and fraud conferences at colleges and universities throughout the state of Washington.

Our Chapter President represented ACFE and our Chapter at a "Meet the Professionals" (a job fair for students in the accounting department) event at the University of Washington, Tacoma Campus, on October 3, 2007. We sponsored a booth at the event and fielded questions from interested students and faculty members about the ACFE, our CFE Chapter, and the ACFE and Chapter student scholarship programs. In addition, we emphasized the audit intern program sponsored by the Washington State Auditor's Office, our Chapter President's prior employer (he's now retired). He has participated in these job fairs at this university in prior years, as well as in job fairs at Central Washington University (Lynnwood Campus) and Washington State University (Pullman Main Campus) in prior years.

Our Chapter President has also participated in prior years as a speaker at the Washington State University's Fraud and Crime Conference on its Pullman Main Campus.

If not, would your chapter be willing to partner with local higher education institutions in order to promote awareness of the anti-fraud profession and increase exposure to CFEs among students?

Not applicable.

2. Does your chapter currently offer scholarships? If yes, what are the specifics?

- How many scholarships are offered?
- What is the dollar amount?
- What are the selection criteria?
- How is the scholarship program promoted?

Yes. Our Chapter has sponsored a student scholarship program since 1996, first offering one \$500 scholarship per year, and then increasing the program to its current level of two \$500 scholarships per year. We have been fortunate to have selected one or more student scholarship winners every year. In fact, practically all of our Chapter income each year helps to support the scholarship program. The Board of Officers feels that it's that

important. The students are the future of the fraud examination profession, and we want to be an active part in making students successful in their future careers.

If no, is this something your chapter may be interested in?

Not applicable.

3. Would your chapter be interested in any of the following?

1. Providing speakers for classroom and student chapter meetings
2. Providing a mechanism for offering and promoting internships to students
3. Sponsoring a mentoring program for local students
4. Partnering with ACFE to offer a Career Insight Program (students would spend a day with an anti-fraud professional to gain insight into the profession)

The Chapter Board of Officers believes our Chapter is actively involved in the lives of students in colleges and universities throughout the Pacific Northwest, in promoting awareness about the anti-fraud profession, and in providing exposure to CFE's by students. However, as a part of our efforts, we do not currently offer a Career Insight Program. We're pretty busy and active at the moment with the outreach programs that currently exist, and have not yet reached out to students in this way. Perhaps we will consider doing this at some future point in time.

4. How can the ACFE partner with your chapter to increase awareness of the anti-fraud profession and our respective organizations at local higher education institutions?

The Chapter Board of Officers is not soliciting any assistance from the ACFE to increase awareness about the anti-fraud profession to students at this time. For now, we're satisfied that we're doing our part to advance the awareness about the anti-fraud profession to students in the Pacific Northwest. And, our Chapter Board of Officers believes that our student outreach program has been effective over the years. Our student outreach program has also continued to grow every year.

(13) CFE Chapter Action Plan and Management Plan - Calendar Year 2008

At its February 27, 2008, meeting, the Board of Officers approved the following goals for its fiscal year 2008-2009 Chapter Action Plan for submission to the ACFE. (a) Provide between 32 and 40 hours of relatively inexpensive continuing professional education training for the Chapter membership each calendar year. (b) Increase the Chapter's outreach and professional networking in the community. And, (c) Provide the opportunity for at least two college or university student scholarships of \$500 to be awarded each year. The Chapter also submitted an evaluation of its operations in a Chapter Management Plan to the ACFE at the same time. The Chapter is performing well and has been meeting its annual goals and objectives.

(14) Chapter Web-Site

Do you have the skills either to be our Chapter WebMaster or to assist Chapter President Joe Dervaes in performing this vital role? Or, if you know of someone who could perform this task, please contact him by telephone at (253) 884-9303 or by e-mail at joeandpeggydervaes@centurytel.net for additional details. This is great way for one of our Members to serve the Chapter Membership. The web-site (www.fraud-examiners.org) is currently under construction, and we could certainly use your help now and in the future.

(15) Chapter Elections for Members of the Board of Officers

At its February 27, 2008, meeting, all current members of the Chapter Board of Officers have agreed to remain in office in their positions of leadership and seek another two-year term of service to the Membership. Each Member of the Board of Officers has served in an exemplary manner during their current two-year term of office. The next period of service is July 1, 2008 – June 30, 2010. According to our Chapter By-Laws, Members of the Board of Officers may be reelected to more than one term in office and may hold the same office more than once. They are: Joe Dervaes, President; Norm Gierlasinski, Vice-President; Roger Gulliver, Secretary-Treasurer; Bernadette McBride, Director-At-Large; and, Robert Goehring, Director-At Large. The Board of Officers intends to submit a slate of officers to the Membership for election at the annual luncheon business meeting to be held at the Bahama Breeze Restaurant, SouthCenter, Tukwila, on June 25, 2008.

If any Member of the Chapter is interested in serving on the Board of Officers in the future, please contact President Joe Dervaes by telephone at (253) 884-9303 or by e-mail at joeandpeggydervaes@centurytel.net for additional details. At least one Member of the current Board of Officers plans to retire in another two years. So, we'll definitely be looking for one additional member to serve in this capacity in the future. In the interim, existing chapter Members may perform some other Committee work on behalf of the Membership. This would be a good position to prepare for a future position as a Member of the Chapter Board of Directors.

(16) Additional Training Opportunities

(a) ACFE. April 7-10, 2008. Advanced Interviewing Techniques Workshop in Austin, TX at the Omni Hotel. This is an advanced level fraud examination course directed at teaching you complex behaviors in fraud detection interviews. This 3.5 day workshop will be led by ACFE top-rated faculty members Don Rabon and James D. Ratley, CFE, ACFE President. The contact point is Dianne Lloyd, Marketing Specialist, Events, at ACFE by phone at 1-800-245-3321, or at the web-site www.ACFE.com.

(b) ACFE. Additional course offerings:

Professional Interviewing Skills; Memphis, TN; April 3-4, 2008.

Mortgage Fraud; Atlanta, GA, April 14-15, 2008.

Financial Statement Fraud; San Jose, CA; May 1-2, 2008.

Interviewing Techniques for Auditors; Cleveland, OH; May 5-6, 2008.
E-Fraud; Ft. Lauderdale, FL; May 15-16, 2008;
CFE Examination Review Course; Austin, TX; May 19-22, 2008;
Fraud prevention – Introduction to Digital Forensics; Washington, D.C.: May 28-30, 2008.

The ACFE contact point is Dianne Lloyd, Marketing Specialist, Events, by phone at 1-800-245-3321, or at the web-site www.ACFE.com.

(c) Southern Oregon Financial Fraud and Security Team, Spring 2008 Conference, April 9-11, 2008, Seven Feathers Casino Resort, Canyonville, OR. Contact www.soffast.org for registration details.

(d) Northwest Fraud Investigator's Association. Spring 2008 Conference – Bridging the Gap; Lincoln City, OR; May 1-2, 2008. Contact www.nwfia.org for registration details.

(e) ACFE. Canadian Fraud Conference, Vancouver, B.C., Canada. Pre-Conference May 4, 2008. Main Conference May 5-7, 2008. Canadian and U.S. fraud information. Contact: www.acfe.com/training/canadian-conference for registration details.

2008 Keynote Speakers:



Dr. James T. Reese, Ph.D.,
FAAETS, DPCP, BCSM
Author, Lecturer, Consultant



Fabian Dawson
Deputy Editor
The Province
Pacific Newspaper Group



Jonathan Turner, CFE, CII
Managing Director
Wilson & Turner Inc.



Gordon C. McRae, Supt.
Royal Canadian Mounted Police



Alexander J. Wright, CFP
Centennial College

(f) John E. Reid and Associates. May 6-9, 2008, The Reid Techniques of Interviewing and Interrogation, Lynnwood Convention Center, Lynwood, WA. This will be a 3-day Interview and Interrogation Seminar followed by a 1-day Advanced Course. The registration fee for the 3-day seminar is \$595 per person and \$795 for the full 4-day program. Our CFE Chapter participates in the Reid Preferred Group of Association, Members received a discounted registration fee of \$440 per person for the 3-day seminar and \$570 per person for the full 4-day program. The contact point at John E. Reid and Associates is Janet J. Finnerty, Seminar Department, by phone at 1-800-255-5747, extension 24 or by the web-site at 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.

(g) ACFE. Professional Interviewing Skills; Doubletree Lloyd Center; Portland, OR; August 11-12, 2008. Contact either the ACFE at www.ACFE.com or the Oregon Chapter/ACFE at www.oregon-acfe-org for registration details.

(h) WSCPA/CFMA. 2008 Joint Pacific Northwest Construction Industry Conference. Thursday, September 25, 2008, at the Bell Harbor International Conference Center in Seattle. Contact the WSCPA at www.wscpa.org for additional registration details.

(17) Employment Opportunity

Science Applications International Corporation (SAIC – www.saic.com) is looking for a few highly knowledgeable individuals who have experience at in Medicare/Medicaid fraud detection/prevention. They are considering a number of options including full- or part-time employment, contracting or retainer arrangements for the right people. The ideal person could be someone who has retired and has perhaps realized that they're not quite ready to really quit working and is interested in a second career. Of course, these opportunities are not limited to retirees. There are significant possibilities for employment, consulting, retainer arrangements, etc. for interested individuals who have the right background and qualifications in healthcare fraud. This company's headquarters is located in San Diego with 150 offices worldwide.

The current project is in advance of an RFP that Medicare will be releasing in the next few months for program integrity - fraud/waste/abuse detection and prevention. Medicare has divided the US into regions for this work and competition is conducted separately in each region.

SAIC is headquartered in San Diego with 150 offices worldwide. For additional information, interested parties should contact: Nichol Case; Senior Capture Manager SAIC Health Solutions; 402-706-2253; e-mail NICHOL.M.CASE@saic.com. For a copy of the e-mail message announcing this employment opportunity, interested parties can also contact Chapter President Joe Dervaes at joeandpeggydervaes@centurytel.net.

(18) New Chapter Member Seeing Employment

Anthony (Tony) Bruner, MSW, BCJ is relocating to his home here in Seattle after an assignment overseas. He investigated child abuse as a social worker in London England and transitioned into accident compensation in New Zealand. ACC is New Zealand's socialized accident compensation program and provides no-fault coverage for all New Zealand and is funded through taxes and levies. He has been a case manager there for about a year, and coupled with his child protection investigation experience and BA in criminal justice, has taken a substantial interest in fraud. While he doesn't have a professional law enforcement background, he has spent the last 6 years interviewing and working with people, and can envision himself investigating professionally in the future.

Tony is relocating to Seattle at the end of March 2008 and is an Associate Member of the ACFE currently studying to take the CFE Examination. His current e-mail address is: Tony.Bruner@acc.co.nz; or, Anthony.Brunde@gmail.com. If you have any suggestions for him or any specific job opportunity information for this new Chapter Member, please let him know directly.

**PACIFIC NORTHWEST CHAPTER
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
(April 30, 2008)**

SPEAKER: Dan Vizzare, Controller, Muckleshoot Casino

Dan Vizzare has been employed in the gaming industry for seven years and is currently the controller at the Muckleshoot Indian Casino, Washington state's largest gaming property. The speaker will bring a most interesting perspective about fraud in the casino environment to the Chapter membership.

SEMINAR DESCRIPTION: Lowering the Odds of Fraud in a Casino

The speaker will discuss his casino's success in detecting and investigating fraud in the casino environment. For those of us who participate in the fun activities at the various casinos throughout our state, this should be an eye-opening event. Attend this session to learn more about things that happen around us every day.

DATE: April 30, 2008 **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 (April 30 , 2008 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.

SPEAKER: Dan Vizzare, Controller, Muckleshoot Casino

Dan Vizzare has been employed in the gaming industry for seven years and is currently the controller at the Muckleshoot Indian Casino, Washington state's largest gaming property. The speaker will bring a most interesting perspective about fraud in the casino environment to the Chapter membership.

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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.