

CFE UPDATE
November-December 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 2008-2009 fraud training meetings on your personal schedule and plan to attend.

November 20, 2008 (Thursday). Joint Chapter/Puget Sound IIA Chapter Fraud Class. The class will be held in Seattle from 8:00 a.m. – 5:00 .m. at the Residence Inn by

Marriott (800 Fairview Avenue North – by the Space Needle and close to Lake Union). There are eight hours of continuing professional education for attending this event. The class costs \$350 for members and \$450 for non-members. Based upon our agreement, IIA Chapter and CFE Chapter members may attend the class at the “member” rate. Chapter President Joe Dervaes will be a speaker at this conference. Contact the IIA Chapter for additional details on location and registration procedures at www.theiia.org/chapters/pugetsound.

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 speaker and topic 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 and deterrence. 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). Chapter Member Marty Biegelman, CFE, ACFE Fellow, CCEP, will speak on the topic of: *My 35 Years as a Fraud Investigator: Lessons and Best Practices from the Frontlines*. Marty is the Director of the Financial Integrity Unit at Microsoft Corporation in Redmond. He is retired from the United States Postal

Service. Marty is also a Member of the ACFE Foundation's Board of Directors, and an ACFE Fellow. He is also the 2008 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection and deterrence.

Session #3 (1:00-3:00 p.m.) Chapter Member Guido van Drunen, CFE, CA, CIA, will speak on the topic of: *Revenue Recognition and Payables Fraud - What are the Drivers: Who, What, When, Where, and Why*. Guido is a Director at KPMG in Seattle. He has been a speaker at ACFE annual fraud conferences in the past, and was also a speaker on travel fraud at the Chapter's 2007 annual fraud conference.

Session #4 (3:00-5:00 p.m.). Chapter Member John Tollefsen, CFE, JD, will speak on the topic of: *Paying the Squealer: An Overview of State and Federal Qui Tam Statutes*. John is the owner of Tollefsen law Office, PC. in Lynnwood. He previously prepared this fraud seminar for the ACFE's 2008 Annual Fraud Conference. However, he had a schedule conflict and was unable to make the presentation. He'll be making this presentation to us at the Chapter's annual fraud conference instead.

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.

February 25, 2009 (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 *A Computer Fraud Case Study – Fishing in Dangerous Waters!*, and the speaker will be Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA. Joe is the Vice Chair of the ACFE Foundation Board of Directors and was the 2003 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection and deterrence. He was also the 2007 winner of the ACFE's Outstanding Achievement in Community Service and Outreach. He has been a speaker at ACFE annual fraud conferences in the past, as well as a speaker at the Chapter's bi-monthly fraud seminars and annual fraud conferences.

April 29, 2009 (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 *The Foreign Corrupt Practices Act*, and the speaker will be Chapter Member Guido van Drunen, CFE, CA, CIA. Guido is a Director at KPMG in Seattle. He has been a speaker at ACFE annual fraud conferences in the past, as well as a speaker at the Chapter's annual fraud conferences.

June 24, 2009 (Wednesday) – Seattle – Chapter Fraud Seminar and Annual Business Meeting at Bahama Breeze Restaurant, SouthCenter, Tukwila.

July 13-15, 2009 (Main Conference) – Bellagio Hotel, Las Vegas, NV- ACFE Annual Fraud Conference.

August 26, 2009 (Wednesday) – Seattle – Chapter Fraud Seminar.

October __, 2009 – Joint CFE Chapter/ACFE Fraud Training Class (DoubleTree Inn Hotel, SeaTac).

December 4, 2009 (Friday) – Joint CFE Chapter/WSCPA (WSCPA's main office and training facility, Bellevue)

(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

Boise Chapter/ACFE – www.boiseacfe.org

(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) Joint Fraud Class with the ACFE a Success

The Chapter jointly sponsored its annual fraud class with the ACFE on October 20-21, 2008, at the Doubletree Inn Hotel in SeaTac. The class was a great success, as always. Speaker Jonathan Turner brought us a class on *Money Laundering – Tracing Illicit Funds*. The class was well attended by over 50 participants. There were 10 Chapter

Members in attendance as follows: Bob Albretsen, Dale Bonn, Erin Cassady, Joe Dervaes, Norn Gierlasinski, Robert Goehring, Roger Gulliver, William Kesel, Bernadette McBride, and Dennis Wintch. All Chapter Board of Officer Members were present and assisted with class registration duties during this event. There were also 21 other attendees from around the state of Washington who attended this class. Thanks to all for supporting our annual fraud training calendar of events.

(4) Special 20th Anniversary Issue of *Fraud Magazine*

The ACFE's 20-year history is aptly covered in the Special 20th Anniversary Issue of *Fraud Magazine*. The November/December 2008 issue of the magazine should be read from cover to cover. It's that good! The magazine includes many important historical moments for the ACFE and the following great information about Chapter Members:

- (a) Quotes from President Joe Dervaes and Member Marty Biegelman about their experiences with the ACFE (Pages 34-35).
- (b) An ACFE News article on "ACFE Fellow Program: A Call To Higher Service" co-authored by President Joe Dervaes and Member Marty Biegelman and encouraging members to become future ACFE Fellows (Pages 17-18).
- (c) A picture of President Joe Dervaes and Chairman Joe Wells (Page 28), and President Joe Dervaes' achievement as first-ever ACFE Fellow (Page 32, text; and Page 41, bottom sidebar).
- (d) President Joe Dervaes' regular bi-monthly By-Line Column on *Fraud's Finer Points*. This issue discusses the "Bank Reconciliation Process: Dealing With insider Threats, Part 4" (Pages 10-12).
- (e) Associate Member Dr. Bob Holtfreter's regular bi-monthly By-Line Column on *Taking Back the I.D.* This issue discusses "When Identity Thieves Strike: Know How To Strike Back" (Pages 66-68).

The Chapter Board of Officers sends its congratulations to these three Chapter Members for representing us so well in ACFE's history and for making such significant contributions to making the 20th Anniversary Issue of *Fraud Magazine* so "special".

(5) Chapter Member Accomplishments

Chapter Associate Member Dr. Bob Holtfreter, Professor of Accounting at Central Washington University in Ellensburg reports that his article entitled: "Protecting the Security of Network Data" was published in the July-December 2008 issue of the *Informant*. This journal is published by the White Collar Crime Center which is funded by the U.S. Department of Justice. The Center has over 20,000 law enforcement members worldwide. Their mission is to provide training programs for its members in order to keep them abreast of the various ways to detect and prevent the different types of

fraud schemes and other white collar crimes. Dr. Holtfreter was also a speaker at the Center's annual white collar crime conference two years ago.

Dr. Holtfreter is teaching a Fraud Examination class at CWU this fall. Chapter President Joe Dervaes was a guest lecturer at this class on September 29, 2008.

Please join the Chapter Board of Officers by congratulating Dr. Holtfreter on getting yet another professional article published and for teaching the Fraud Examination class at CWU. Thanks for representing the ACFE and the Pacific Northwest Chapter so well!

(6) New Certified Fraud Examiners

We encourage all Chapter Members to join the Chapter Board of Officers in congratulating three new Certified Fraud Examiners. They are:

(a) Julie Bollerud, CFE, CPA, MBA. Julie works as an Accountant for Hagen, Streiff, Newton & Oshiro, Accountants, PC in Seattle. She has worked her way up the ladder of success from Student Member, to Associate Member, and now to full Member of the Chapter. It's been nice to watch this young professional move up in the world over the past several years. And, we expect to see more from her in the future. In fact, she is working on a committee helping to redesign our Chapter's web-site right now. We need this very much and sincerely appreciate all Julie has contributed to the Chapter.

(b) Elaine Gregory, CFE, CPA. Elaine works as the Finance Manager at King County DDES in Seattle. She recently passed the CFE Examination and has now applied to become a Chapter Member.

(c) Kristy Kennedy, CFE, CFSA, CIA, CIDA. Kristy works as an Internal Auditor for Russell Investments in Tacoma. She recently passed the CFE Examination and has now applied to become a Chapter Member.

Studying for and then passing the CFE Examination is a fine personal achievement that takes a lot of determination and personal sacrifice. But, the time and effort is always worth it. We're proud of these new CFEs.

(7) ACFE Announces Opportunity to Enroll in the Auto Dues Service

With the Auto Dues Service you can save time and set up your membership dues to be paid automatically each year quickly and easily. This automatic Dues Service will eliminate paper statements and postage. You get more service at your fingertips and less hassle. Pay your membership dues automatically each year and receive a 5% discount on our dues payment for enrolling in the service.

To enroll in the new Automatic Dues Service, login to your account on the ACFE web-site. On the announcements page, click on the link to enroll. Go to the Join tab. Then complete the enrollment form and enter your credit card billing information. Finally,

select "Submit". This enrollment process is that easy. And, if you do not wish to continue participation in the future, you may choose to cancel participating by clicking the Cancel tab. Thank you for your membership in ACFE and for your continued support of the ACFE and the anti-fraud community.

(8) ACFE Reminder About Continuing Professional Education Reporting Requirements

The ACFE strives to respond to your professional needs, and we are focused on assisting you in meeting your Continuing Professional Education (CPE) requirements. As the end of the year approaches, I wanted to send a reminder to you to assist you in meeting your CPE requirements.

CPE Compliance for Certified Fraud Examiners:

- When you renew your annual dues you must certify your CPE compliance.
- You are required to earn 20 hours of CPE from January 1, 2008 through December 31, 2008, 10 of which must be fraud related.
- For 2009, your required CPE hours will be calculated and prorated based on your anniversary month.
- Report your CPE Compliance for 2008 and 2009 in your anniversary month in 2009 (online or call).
- You may carry over 10 hours of CPE every twelve months. Hours earned before January 1, 2008 are not eligible for carry over.

The ACFE recognizes that as a CFE, you have a demanding career and a busy schedule. Now you can find all your CPE information in one convenient place. Browse the CPE Dashboard for information and updates on:

- How CPE Works
- 2008-2009 CPE Transition
- Your anniversary month and prorated CPE for 2009

You may access the CPE Dashboard from your My Account section or at ACFE.com/CPE.

It is understandable that you may have questions, so feel free to contact the ACFE's CPE Compliance Team or Member Services by calling (800) 245-3321 or +1 (512) 478-9000, or by e-mail at CPE@ACFE.com.

(9) ACFE International Fraud Awareness Week Announcement

International Fraud Awareness Week is November 9-15, 2008. It is dedicated to increasing fraud awareness and advancing the global fight against fraud. The ACFE,

along with official supporters of the event from the public and private sector, are proactively taking the steps to minimize the impact of fraud by promoting anti-fraud education. As in all past years since inception of the program, the Pacific NW Chapter/ACFE has joined in this effort to become an official supporter of International Fraud Awareness Week. The following is a public relations article forwarded to us by ACFE:

Fraud Week Casts Spotlight on White Collar Crime

U.S. organizations lose an estimated seven percent of their annual revenues to fraud, according to a recent study by the Association of Certified Fraud Examiners (ACFE). The world's leading provider of anti-fraud training and education promotes awareness of this critical issue during International Fraud Awareness Week, Nov. 9-15, 2008.

The Pacific Northwest Chapter/ACFE announced that it will participate in Fraud Week as an Official Supporter, helping to raise awareness in the community by making the fight against white collar crime a priority. The Chapter joins more than 100 organizations around the world who have partnered with the ACFE in a commitment to proactively fight fraud and help safeguard business and investments from this growing problem.

During Fraud Week, Official Supporters plan to engage in various activities in support of the anti-fraud movement. These initiatives include hosting fraud awareness training for employees and/or the community, conducting employee surveys to assess levels of fraud awareness within their organization, posting articles on their web site and in newsletters and teaming with local media to highlight the problem of fraud.

ACFE President James D. Ratley, CFE, said that the support of organizations around the world helps make Fraud Week an effective tool in raising anti-fraud awareness. "Fraud is a growing a problem, and everyone in business today needs to be vigilant," Ratley said. "I commend all of the Fraud Week supporters for setting an example and taking a proactive stand in the fight against fraud."

In its 2008 *Report to the Nation on Occupational Fraud & Abuse*, the ACFE found that:

- **Fraud schemes tend to be extremely costly.** The median loss caused by the occupational frauds in this study was \$175,000. More than one-quarter of frauds involved losses of at least \$1 million.
- **Schemes frequently continue for years before they are detected.** The typical fraud in our study lasted two years from the time it began until the time it was caught by the victim organization.
- **Small businesses are especially vulnerable to occupational fraud.**

For more information about increasing awareness and reducing the risk of fraud during International Fraud Awareness Week, visit www.FraudWeek.com. The *Report to the*

Nation is available for download online at the ACFE's web site: www.ACFE.com/RTTN. The *Report* is in PDF format.

About the Association of Certified Fraud Examiners. The ACFE is the world's premier provider of anti-fraud training and education. Together with nearly 50,000 members in over 125 countries, the ACFE is reducing the incidence of fraud and providing the training and resources to fight fraud more effectively. Founded in 1988 by Joseph T. Wells, CFE, CPA, the ACFE proudly celebrates its 20th anniversary as the leader in the global fight against fraud. For more information about the ACFE, visit www.ACFE.com.

(10) Additional Training Opportunities

(a) ACFE Course Offerings.

Contract and Procurement Fraud, Kansas City, MO, November 3-4, 2008.

CFE Examination Review Course, Austin, TX, November 3-6, 2008.

Investigating by Computer, Baltimore, MD, November 6-7, 2008.

Building Your Fraud Examination Practice and Auditing for Internal Fraud, San Francisco, CA, November 12-14, 2008.

2008 Pacific Rim Fraud Conference, November 16-18, 2008.

Legal Elements of Fraud and Conducting Internal Investigations, Las Vegas, NV, December 15-17, 2008.

Principles of Fraud Examination, Austin, TX, December 15-18, 2008.

The ACFE contact point for all course offerings is Dianne Lloyd, Marketing Specialist, Events, by phone at 1-800-245-3321, or at the web-site www.ACFE.com for locations and registration procedures.

(b) Spokane Chapter/ACFE.

Annual Fraud Conference. November 13-14, 2008, from 8:00 a.m. – 4:30 p.m. each day for 16 hours of fraud continuing professional education. Spokane Community College Lair Student Center. Pacific Northwest Chapter/ACFE President Joe Dervaes will be the keynote speaker at the conference this year. And, Chapter Member Jim Cronin will be a session speaker as well. Contact the course sponsor at www.spokanefraud.org for details on location and registration details.

(c) Boise Chapter/ACFE.

Fall Workshop. November 14, 2008, from 8:00 a.m. - 5:00 p.m. for 8 hours of fraud continuing professional education. Contact the CFE Chapter for additional details on location and registration procedures at www.boiseacfe.org.

(d) John E. Reid and Associates, Incorporated.

The organization announces its 3-Day Interview and Interrogation and 1-Day Advanced Seminars in Lynnwood, WA on November 4-7, 2008. The event will be held at the Lynnwood Convention Center each day.

Members of the Pacific NW Chapter/ACFE qualify for a discount on registration fees when attending these training classes. 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.

Contact the organization by e-mail at www.reid.com or by telephone at 1-800-255-5747, extension 24, to register for these training classes. The reduced fee for the 2008 Reid Open Enrollment 3-Day Seminar is \$440 - a savings of \$155 from the standard \$595 per person fee; the full 4-Day Program (Three-Day plus One-Day Advanced) is \$570 – a savings of \$225 from the standard \$795 per person fee. The One-Day Advanced Course is \$230 – a savings of \$65 from the standard \$295. In addition, RPGA members receive a discount when purchasing Reid training products.