

# The Fraud Examiner



ACFE<sup>SM</sup>

Association of Certified Fraud Examiners

## Inside this issue:

PNW Chapter Training	2-3
Chapter Members in the News	3
ACFE Announcements	4
Call for Volunteers	4
ACFE Continuing Professional Education Credits	4
The Tidbit	5
News From the Trenches	6
Student Scholarship Programs	6
International Fraud Awareness Week	7
News from the Front Lines	7
Other Training	8
Chapter Board of Officers	8

## November/December 2009 Issue

### Message from the President

Our Chapter has been very active in promoting the ACFE's International Fraud Awareness Week (November 8-14, 2009). However, as we have traditionally done in past years, the Chapter extends these activities from about early-October to early-December. 2009 is no exception. As you read this issue of the newsletter, you'll find articles about our activities in "Chapter Members in the News", "The Tidbit", "News from the Trenches", and "News from the Front Lines" to name just a few.

Our Chapter Community Outreach Program always begins with a "Meet the Professionals" student outreach event in early October at the University of Washington (Tacoma Campus). This event is sponsored by the Association of Student Accountants. We have also been very active in supporting this organization with fraud awareness training for many years. In addition, we always meet a lot of great students at these events who are interested in pursuing a career in forensics.

This is followed by the late-October fraud class jointly sponsored with the ACFE. Participation this year was about 50% of prior year attendance (35 attendees), a reflection on the lack of training dollars available for this purpose in these poor economic times.

Then we hold the Annual Fraud Conference we jointly sponsor with the WSCPA in early December. The turnout for past Conferences has been about 100 people, and we hope this holds true again this year. Keep your fingers crossed!

Finally, Chapter members and their organizations make a wide variety of fraud awareness training presentations, not just during this Fall event, but all year long as well. This Community Outreach training is a fine reflection on our Chapter, and the Board of Officers is proud of everyone who participates in this endeavor each year.

Perhaps you or your organization have also been involved in or even sponsored events associated with the ACFE's International Fraud Awareness Week and I just may not know about them. So, it's time for "show and tell". Please send me an e-mail message to let me know about your Community Outreach activities and programs. This information will be helpful to me as I prepare a report to Jeff Kubiszyn, ACFE Chapter Development Manager, on behalf of our Chapter. I know there is a lot going on out there. So, be proud of your activities and tell me about them soon.

Joe Dervaes  
President

## Upcoming Training

**Type:**  
Annual Fraud Conference.

**Date:**  
December 7, 2009 (Monday).

**Time:**  
Registration at 7:30 a.m.; Conference begins at 8:00 a.m. and concludes at 4:30 p.m. Lunch is provided.

**Topic:**  
Four two-hour fraud sessions on various topics (see article this page).

**Speakers:**  
Four fraud speakers from various organizations (see article this page).

**Where:**  
Downtown Bellevue at the Meydenbauer Center, 11100 N.E. Sixth Street. There is a pay parking garage at the Center.

**Price:**  
The conference fee is \$220 for WSCPA and ACFE Chapter members, and \$295 for all non-members.

## December 7, 2009—Joint Chapter/WSCPA Annual Fraud Conference

December 7, 2009 (Monday), is the date of the Annual Fraud Conference our Chapter jointly sponsors with the WSCPA.

**Please Note: The location of this Conference is new again this year. See details below.**

The Conference will be held at the Meydenbauer Center at 11100 N.E. Sixth Street in downtown Bellevue. There is a pay parking garage for your use while attending this event. The Conference registration for WSCPA and Chapter Members is \$220, and \$295 for non-members.

The Conference has four sessions of approximately two hours each for a total of 8 hours of Continuing Professional Education. The sessions

and speakers are as follows:

**Session #1:** Julie Bollerud, Hagen, Streiff, Newton, & Oshiro, Accountants, PC; and Brett Shavers, Computer Technology Investigators Network. Topic: "Digital Forensics—Another Tool in Your Investigative Toolbox".

**Session #2:** Jan So, Washington State Department of Financial Institutions; and, Denise Moewes, Wood and Jones, P.S. Topic: "The Barry Hammer Ponzi Scheme—A Case Study".

**Session #3:** Linda Saunders, Forensic Accounting Consulting; and, Tiffany Couch, Acuity Group, PLLC. Topic: "Cooking the Books With Quickbooks".

**Session #4:** Detective David Dunn, Seattle Police Department and U.S. Secret Service

Electronic Crimes Task Force. Topic: "Current Trends in Electronic Crimes".

Contact the WSCPA directly at [www.wscpa.org](http://www.wscpa.org) to register for the Annual Fraud Conference. On-site registration begins at 7:30 a.m. Training begins at 8:00 a.m. and concludes at 4:30 p.m.

The Chapter arranges for all of the speakers, and the WSCPA handles all of the administrative and registration duties for the Conference.

Fraud training materials will be provided to all attendees at registration.

Chapter President Joe Dervaes and Chapter Vice-President Dr. Norm Gierlasinski are the Co-Chairs of the Annual Fraud Conference. See you there!

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## Highlights of Joint Chapter/ACFE Annual Fraud Training Class

October 26-27, 2009 (Monday-Tuesday) were the dates of the annual fraud class our Chapter jointly sponsored with the ACFE. The topic was "Financial Statement Fraud". The speaker was Robin Taylor, CFE, Partner at the firm of Dixon Hughes in Birmingham, Alabama. He was an exceptional speaker who brought many of his personal life experiences with financial statement fraud to the classroom to increase the value of the training material for the 35 individuals who attended the class. The location of the class was the SeaTac DoubleTree Hotel

across the street from SeaTac International Airport.

The two-day fraud class included the following segments: (1) Introduction to Financial Statement Fraud; (2) Management's and auditor's responsibilities; (3) Improper revenue recognition, treatment of sales, asset valuation, deferral of costs and expenses, and recording of liabilities; (4) A video presentation about real world financial statement schemes ("The Crazy Eddie Case Study", with narration by ACFE Chairman, Joe Wells); (5) Inadequate disclosures; and, (6)

Detecting financial statement fraud. There was also a financial statement fraud case study included in the fraud training materials provided by the ACFE.

The ACFE provided all refreshments and a continental breakfast on both days of the class. It also provided lunch for all attendees on day one only. The Chapter provided lunch for Chapter members only on day two of this class.

The Chapter Board of Officers also performed registration duties for this class.

## Overview of February 24, 2010, Chapter Fraud Seminar

February 24, 2010 (Wednesday), is our next bi-monthly fraud training seminar at our downtown Seattle training location (1000 Second Avenue in the Training Room on the 28th floor of the Washington State Housing Finance Commission).

The speaker will be Rob Floberg, who retired as a forensic document examiner, handwriting expert, and Detective

Sergeant from the Pierce County Sheriff's Department in 2006. He is now a private consultant on these subjects and will be speaking to us on the topic of "Forensic Document Examination".

Rob Floberg was assigned in the Pierce County Sheriff's Department from 1996—2006 where he investigated a wide variety of forgery and handwriting cases.

He completed the Secret Service's course in questioned documents at the Federal Law Enforcement Training Academy in Glynco, Georgia.

Attend this session to find out more about this fascinating subject. Here's another great training opportunity. Don't miss it!

Register at the door.

### New Chapter Members

Please welcome new members during the period October to mid-November 2009:

#### CFE's

- Ben Dowdy
- Susan Davis

#### Associates

- Rachel Hearn

#### Students

- Lori Gileno
- Daniel Ross

### New CFE's

- Dennis Thompson

We have several Chapter members who are currently studying for the CFE Examination. So, we expect to see their names listed in this section of the newsletter in the near future. Let's all wish them success in this most important professional matter.

## Chapter Members in the News

Chapter President Joe Dervaes visited the University of Washington (Tacoma Campus) twice during October 2009. He first represented our Chapter at the Association of Student Accountants (ASA) annual "Meet the Professionals" event on the 8th, and then attended one of the ASA's monthly chapter meetings on the 14th. He presented material on the ACFE Foundation and Chapter student scholarship programs, emphasizing the change in the due date for scholarship applications from mid-April to mid-January for the upcoming 2010 programs. These presentations are also part of our Chapter's fraud-related activities in the community associated with the ACFE's International Fraud Awareness Week (November 8-14, 2009).

Chapter President Joe Dervaes also presented a fraud awareness seminar to accounts payable and procurement personnel from Russell Investments on the topic of "Disbursement Fraud" in Tacoma on October 20, 2009.

Chapter President Joe Dervaes will present several one-day fraud training classes on the topic of

"Understanding Employee Embezzlement in the Workplace" as follows:

(1) The accounting firm of NSBN, LLP, in Los Angeles, California, on November 11, 2009 (ACFE Foundation's 2008 Silent Auction Event).

(2) The Hampton Roads Virginia Chapter/ACFE in Virginia Beach, Virginia, on November 24, 2009.

(3) The Middle Tennessee Chapter/ACFE in Nashville, Tennessee, on January 21, 2010.

The fraud training instructor fees for these one-day classes have been donated to the ACFE Foundation's student scholarship program.

Chapter Member Linda Saunders (Forensic Accounting Consulting) will be a speaker at the WSCPA's Annual Not-for-Profit Conference, Bell Harbor Center, Seattle, on the topic of "Fraud: Will Your organization be the Next Case Study of a Not-for-Profit Theft?" (November 19-20,

2009). She will also be a speaker at the joint Chapter/WSCPA's Annual Fraud Conference at the Meydenbauer Center in downtown Bellevue on the topic of "Cooking the Books with Quickbooks" (December 7, 2009).

Chapter Member Jim Cronin (Seattle Insurance and Legal Investigations) was a speaker at the following two Fall Conferences:

(1) "Working Effectively with Private Investigators" for the Washington State Paralegal Association's Conference on October 23, 2009.

(2) "The Business of Running a Private Investigation Business" and "Information Sources for Washington Private Investigators" for the Washington Paralegal Association's Conference on October 24, 2009.

The Chapter Board of Officers is proud to send "Congratulations" to these Members for their fine professional educational achievements in our Community Outreach Program and for their support of the ACFE's International Fraud Awareness Week.

## ACFE Announcements

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**“No one will find me to have knowingly committed fraud.”**  
- Bernard Ebbers

(1) As a part of the its 20th Anniversary, the ACFE has provided a free webinar exclusively for ACFE members entitled “Using the Report to the Nation to Enhance Your Anti-Fraud Efforts”.

(2) Use the new Fraud Risk Assessment Tool to assist your organization in identifying fraud risks and developing a fraud risk response.

(3) Visit the ACFE’s Online Communities (Anti-Fraud Technology and Financial Institutions) to connect with other ACFE members, access shared document, and blog or participate in discussion forums.

(4) Enroll in Auto Dues Service and receive a 5% discount in addition to saving time by

setting up your membership dues to be paid automatically each year.

Visit ACFE’s web-site ([www.ACFE.com](http://www.ACFE.com)) to find out additional information about these topics. All you have to do is click on “fraud resources” on the home page and follow the prompts. It’s easy to do.

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**-Renew Membership and report CPE at the same time**

**-20 CPE required, 10 of which must be fraud related**

**-10 hours can be carried over every 12 months**

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## Call for Volunteers

The Chapter has always encouraged people in the fight against fraud. This includes motivating students to pursue a career in fraud prevention and investigation. As part of these efforts, we talk to groups of student about our

careers and invite them to apply for the scholarships at both ACFE and Chapter levels. We are now looking for a few CFE’s to visit colleges and universities in our geographic area to talk about their careers and encourage students. If you

are interested in this opportunity, please contact President Joe Dervaes by e-mail at: [joeandpeggydervaes@centurytel.net](mailto:joeandpeggydervaes@centurytel.net) or by telephone at (253) 884-9303.

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## 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.

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](http://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](mailto:CPE@ACFE.com).

## The Tidbit—False Friends: Hackers Join Facebook and MySpace

The following was paraphrased from the June 2009 issue of the American Association of Retired People Bulletin:

When John Smith (not his real name) first appeared on Facebook last December, he joined millions of other boomers who are the fastest-growing users of social networking websites. A month later, the technology industry executive became a victim of a scam that is increasingly occurring on websites like Facebook, MySpace, and class reunion sites.

In January, Smith discovered his Facebook page had been hacked with this alarming message: **JOHN IS IN URGENT NEED OF HELP!** He tried to access his page to remove the warning, but his password had been changed. When he tried to alert his friends from his wife's Facebook account that he was OK, he says the scammer had "defriended" her, blocking any message he sent. Meanwhile Smith's Facebook friends who had posted "what's wrong?" messages were getting replies from the hacker, who posed as Smith and claimed that he had been robbed in London and needed money to get home.

One concerned friend wired \$1,200 overseas, which the trickster quickly collected. In e-mail exchanges, the hacker had

provided enough personal details to convince the friend that he was actually Smith. "If you're looking to impersonate someone, Facebook is a good place to start," Smith says. "My page has the names and photographs of my wife, kids, parents, friends, where I went to high school and college – all kinds of personal information."

With such details readily posted, identity thieves are clearly investing time and resources on social networking websites.

A common ruse: tricking users into downloading a program that records their key strokes. It's likely the Smith inadvertently downloaded one such program, proving his Facebook e-mail and password to the identity thief.

One common virus on social networks is called Koobface (from the word "Facebook"), which infects computers when a "video" link is clicked. It can steal personal data and also prompt users to download an updated version of Adobe Flash. "By clicking on that link, it attempts to trick you into buying fake antivirus software for \$30.

A Facebook spokesperson says that in five years, less than 1 percent of 200 million users had "security issues". He says his

company has bolstered its efforts to respond quickly to such problems. However, Facebook provides no phone contact number for members, and Smith says e-mails to Facebook reporting his hacking event went unanswered for several days.

To avoid problems on social networking websites – or anywhere else online:

- Don't click on links provided in messages – even from friends – unless you check them with a phone call or off-website e-mail.
- Get program updates by going to the company's website, not through a provided link.
- Make your Facebook account private so that only friends can see your details.
- Scan your computer regularly with an updated antivirus program.
- Be suspicious of anyone – even a "friend" – who asks for money over the Internet.

Report suspicious activity on social networking websites to that website and to the Internet Crime Complaint Center at [www.ic3.gov](http://www.ic3.gov).

***"John, a Facebook user, discovered his page had been hacked with an alarming message ('John is in urgent need of help.'). He tried to access his page to remove the warning, but his password had been changed. "***

## News From the Trenches—November 2009—By John J. Tollefsen, CFE, JD

### Negligent Misrepresentation Rescission Claim Allowed

Many causes of actions were invented by courts and are part of the unwritten common law. Negligence and negligent misrepresentation are examples of these court-made laws. To prove negligence the plaintiff must prove that the defendant owed a duty to the plaintiff. If the duty arises because there is a contract between the parties, courts have held that the plaintiff can only bring an action for breach of contract. A negligence action is not allowed. This is called the “economic loss rule”.

Washington’s Supreme Court extended the rule to cover all cases where the harm is “more properly remediable only in contract” in *Alexandre v. Bull*, 159 Wash.2d 674, 153 P.3d 864 (2007). The Court then put the legal world on notice that there will be certain exceptions like, maybe, professional malpractice. The reasoning is fuzzy. In a later case, *Ross v. Kirner*, 162 Wash.2d 493, 172 P.3d 701 (2007), the Supreme Court allowed rescission for negligent representation without mentioning or analyzing the economic loss rule.

In *Jackowski v. Borchelt*, 151 Wash. App. 1, 209 P.3d 514 (2009), Division II was faced with the question whether a purchaser of a home could sue his real estate agent for negligent misrepresentation. The duty arose because he had signed a contract with the real estate agent. The appellate court reversed the trial court and allowed the plaintiff to sue for rescission but not for damages under a negligent misrepresentation theory. This could have been justified on the grounds that the negligence induced the purchaser to buy the house. However, without the contract between the agent and the purchaser, there would be no duty. The court pointed to the statutory duties of a real estate agent to his client, but these duties do not arise until the agent has a client as a result of a contract.

Stay tuned – this could get messy. Meanwhile lawyers and judges can only guess whether there will be action for fraud in situations where there is a contract.

### Fraudulent Conveyance – No Intent Required

In *Thompson v. Hanson*, --- P.3d ---- (2009) the Supreme Court made it easier to reverse fraudulent conveyances – at

least in the Eastern Division of Washington State.

Under Washington's Uniform Fraudulent Transfer Act (UFTA), Chapter 19.40 RCW, creditors have a cause of action against transferees who received fraudulently conveyed property of debtors. Division III added (“read in”) the requirement that there be intent to defraud. The UFTA statute does not require intent.

Divisions I & II of the Court of Appeals disagreed and applied UFTA to all transfers where there is a lack of reasonably equivalent value received for the transfer.

The Supreme Court resolved the split in the Divisions and held that the intent requirement cannot be read into the statute by the courts. Neither the transferor nor the transferee are required to have a fraudulent intent.

John J. Tollefsen is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, and Certified Controls Specialist. For additional information, he may be reached as follows: [john@tollefsenlaw.com](mailto:john@tollefsenlaw.com). – at

## Ritchie-Jennings Memorial Scholarship Deadline Change

The ACFE Foundation has announced a change in the deadline for its annual student scholarship program for 2010. The new deadline for receipt of student applications at ACFE headquarters is January 15, 2010. The ACFE awards 30 scholarships of \$1,000 each year.

This means that the student scholarship deadline for the Chapter’s annual scholarship program will also change. The new deadline for re-

ceipt of student applications at the Pacific Northwest Chapter is December 31, 2009. The Chapter awards two scholarships of \$500 each year.

All colleges and universities in our geographic area have been notified about these two scholarship programs and the revised deadlines for the 2010 competition. Interested students will have to get their application

packages completed before breaking for the holidays in order to get their transcripts from their educational institution and their letters of reference from professors.

Students are encouraged to send their ACFE scholarship application to the Chapter to obtain a CFE reference letter and to be included in the Chapter’s scholarship program. All applications will reach the ACFE by the deadline.

## International Fraud Awareness Week: November 8-14, 2009

Intense financial pressures during the economic crisis have led to an increase of fraud according to a survey of fraud experts conducted by the Association of Certified Fraud Examiners (ACFE). It is against this backdrop that the ACFE urges organizations worldwide to participate in International Fraud Awareness Week, November 8-14, 2009, to help cast a spotlight on this urgent problem.

This weeklong campaign encourages business leaders and employees to proactively take steps to minimize the impact of fraud by promoting anti-fraud awareness and education.

You and your organization can help make a positive impact in the fight against fraud by taking the following steps today:

- (1) **Become an Official Supporter.** There's no charge to become an official supporter of international Fraud Awareness Week. You will receive downloadable anti-fraud resources, as well as a logo to post on your company or organization's web-site. You will also be provided with a customizable press release to send to local media announcing your involvement in this important movement.
- (2) **Influence Future Professionals.** Speak to local university students enrolled in business, management and accounting courses about the importance of being trained in the detection and prevention of fraud.
- (3) **Reduce Risk.** Send an email to clients outlining the risks and cost of fraud. Encourage them to reduce their fraud risk.
- (4) **Spread the Word.** Encourage other colleagues and students to become involved with the ACFE in the fight against fraud.
- (5) **Host an Anti-Fraud Seminar.** Hold a free fraud prevention seminar in your community. Download anti-fraud resources or contact [info@ACFE.com](mailto:info@ACFE.com) for more information.

To find out more about International Fraud Awareness Week, contact: <http://www.fraudweek.com/>.

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## News from the Front Lines - "Relationship Fraud: Avoiding Abusers, Users, and Losers" (Summary) — By Jim Tyrrell, MA, CFE; and Ron Thomas

### Introduction

"The purposes of this article are to:

- 1) provide a brief overview of an insidious problem that affects many victims each year;
- 2) provide an insight into some of the possible indicators of relationship fraud; and,
- 3) identify investigative resources that can be used to avoid becoming a victim of relationship fraud. While the term, relationship fraud, is used herein to refer to romantic relationships, the information provided is also applicable to examining business and professional relationships."

### Overview

"Victims of relationship fraud generally cite emotional damage as the major negative impact of this type of fraud. Many victims say that they suffered a loss of self-esteem and that the experience left them with a general inability to trust people; and that these feelings pervaded every aspect of their existence. In extreme cases, victims required therapeutic intervention to recover from the emotional effects of the experience. Relationship fraud can affect victims of either sex; any ethnic group; any sexual orientation; and any educational or income level....."

### Conclusion

"Using common sense, maintaining a reasonable level of awareness, and spending a little time checking out a perspective partner can prevent, detect, and/or limit the impact of relationship fraud."

This nine-page article is too lengthy to publish in the Chapter newsletter in its entirety. But, the author would like for everyone to have a copy of the document. If you would like to have a copy of the complete article, please contact President Joe Dervaes by e-mail at: [joeandpeggydervaes@centurytel.net](mailto:joeandpeggydervaes@centurytel.net) or by telephone at (253) 884-9303.

## Links to

### ACFE Chapters

Pacific NW Chapter  
[www.fraud-examiners.org](http://www.fraud-examiners.org)

Oregon Chapter  
[www.oregon-acfe.org](http://www.oregon-acfe.org)

Spokane Chapter  
[www.spokanefraud.org](http://www.spokanefraud.org)

Boise Chapter  
[www.boiseacfe.org](http://www.boiseacfe.org)

Big Sky Chapter (Montana)  
[kathy.arata-ward@josepheve.com](mailto:kathy.arata-ward@josepheve.com)

Vancouver, B.C.  
[www.cfevancouver.com](http://www.cfevancouver.com)

Edmonton Chapter  
[www.acfe-edmonton.com](http://www.acfe-edmonton.com)

Calgary Chapter  
[www.acfecalgary.com](http://www.acfecalgary.com)

### International ACFE Headquarters

[www.ACFE.com](http://www.ACFE.com)

*Do you have ideas for our  
next newsletter?*

*Want to write the review for  
the last fraud training you  
attended?*

*We would love your  
feedback!*

Contact Joe Dervaes at  
[joemandpeggydervaes@centurytel.net](mailto:joemandpeggydervaes@centurytel.net)



## Other ACFE Fraud Training Opportunities

- 2009 Pacific Rim Conference, Melbourne, Australia, November 15-17, 2009.
- Computer-Aided Investigation: Internet Tools for Fraud Examiners, Vancouver, B.C., Canada, November 16-17, 2009.
- Contract and Procurement Fraud, Washington, D.C., November 19-20, 2009.
- Principles of Fraud Examination, Austin, TX December 7-10, 2009.
- Fraud Prevention, Las Vegas, NV, December 14, 2009.
- Mortgage Fraud, Las Vegas, NV, December 15-16, 2009.
- Conducting Internal Investigations, Dallas, TX, January (no dates) 2010.
- Professional Interviewing Skills, January (no dates) 2010.
- Money Laundering: Tracing Illicit Funds, Charlotte, NC, February 4-5, 2010.
- Financial Statement Fraud, Phoenix, AZ, February 8-9, 2010.
- CFE Examination Review Course, Las Vegas, NV, February 8-11, 2010.
- Building Your Fraud Examination Practice, Washington, D.C., March 22, 2010.
- Introduction to Digital Forensics, Washington, D.C., March 23-24, 2010.

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](http://www.ACFE.com). Contact her for more information and actual registration procedures.

## Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane Chapter, November 19-20, 2009.
- Joint Annual Fraud Conference, Pacific Northwest Chapter and Washington Society of CPAs, December 7, 2009.

To register for our Chapter's Annual Fraud Conference, contact the WSCPA's Education Operations Manager, Rachel Ingalls, by phone at 1-800-272-8273, or register on-line at the WSCPA's web-site at [www.wscpa.org](http://www.wscpa.org).

## The Chapter Board of Officers

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