

The Fraud Examiner



ACFESM

Association of Certified Fraud Examiners

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January/February 2010 Issue

Message from the President

Happy New Year! There are two major items of interest to the membership at this time.

(1) **Please take note of the change in our fraud seminar meeting times during calendar year 2010. We will be meeting on the second Wednesday of the first four even months of the year for our downtown Seattle meetings (February, April, and August) and our Tukwila annual business meeting (June).** This schedule change was made to eliminate a conflict between our fraud seminar dates and the Washington Housing Finance Commission's Board Meetings. We had to make a number of meeting adjustments in 2009 between the Training Room and the Board Room, and this change will bring consistency to our world once again. We plan to continue this meeting schedule in future years as well.

(2) Annual Chapter dues and fees are due beginning in January 2010. The dues/fees structure is as follows: \$24 for CFE Members; \$30 for Associate Members; \$36 for Affiliates of the Chapter (non-members); \$-0- for Retired Members; and, \$-0- for Students.

Note: For those of you who are not required to make an annual dues payment at this time, please send us your membership renewal form now anyway so that we can verify that all of your identification information is accurately recorded in our current Chapter Membership Directory.

The Chapter sent out e-mail invoices for Calendar Year 2010 dues and fees in late December 2009. Our Federal Tax Identification Number is: 91-1592735. If your organization requires an IRS Form W-9, Request for Taxpayer Identification Number and Certification, please let me know.

Please mail your membership renewal form and payment (if applicable) to the Chapter Treasurer as soon as practical at: Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215.

The Chapter Board of Officers thanks you very much for your prompt attention to this important financial matter. And, we appreciate your support of our Chapter's fraud training mission.

Joe Dervaes
President

Upcoming Training

Type:
Bi-Monthly Chapter
Fraud Seminar.

Date:
February 10, 2010
(second Wednesday).

Time:
2:30 p.m., with a 30
minute networking
session at 3:30 p.m., and
then complete the event
at 4:45 p.m.

Topic:
Forensic Document
Examination.

Speaker:
Rob Floberg (retired
Pierce County Sheriff's
Department Detective
Sergeant), now a private
consultant.

Where:
Downtown Seattle at
1000 Second Avenue in
the **Board Room** on
the 28th Floor of the
Washington State
Housing Finance
Commission's offices.
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).

Price:
The fraud seminar fee is
\$20 for Chapter
Members and \$25 for
non-members. Student
members may attend at
no cost.

February 10, 2010 - Bi-Monthly Chapter Fraud Seminar

February 10, 2010 (second
Wednesday), is the next bi-
monthly fraud training seminar
at our downtown Seattle train-
ing location (1000 Second Ave-
nue in the **Board Room** on
the 28th floor of the Washing-
ton State Housing Finance
Commission's offices).

The speaker will be Rob
Floberg. He retired as a foren-
sic document examiner, hand-
writing expert, and Detective
Sergeant from the Pierce

County Sheriff's Department in
2006 after 27 years, including
20 years investigating white
collar crime. He is now a pri-
vate consultant on these sub-
jects and will be speaking to us
on the topic of "Forensic
Document Examination".

This seminar includes: hand-
writing mechanics and identifi-
cation; taking exemplars; dis-
guised writings; alterations on
documents; and relevant fraud
case studies.

The speaker completed the
Secret Service's course on
Questioned Document Exami-
nation at the Federal Law En-
forcement Training Academy in
Glynco, Georgia, and appren-
ticed with an Oregon State
Police handwriting expert. He
also served as a Director of the
Pacific Northwest License, Tax,
and Fraud Association during
the period 2002-2004.

Don't miss this training oppor-
tunity. Register at the door!

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

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

The Conference was held at the
Meydenbauer Center at 11100
N.E. Sixth Street in downtown
Bellevue. All-day pay parking in
the Center's garage was \$14.
There were 105 people present
at this well attended annual
fraud training event.

The Conference had four ses-
sions of approximately two
hours each for a total of eight
hours of Continuing Professional
Education credits available to all
who attended this event.

The sessions and speakers were
as follows:

Session #1: Julie Bollerud,
Hagen, Streiff, Newton, &
Oshiro, Accountants, PC; and,

Brett Shavers, Computer Tech-
nology Investigators Network.
Topic: "Digital Forensics—
Another Tool in Your Investi-
gative Toolbox".

Session #2: Jan So, Washington
State Department of Financial
Institutions; Denise Moewes,
Wood and Jones, PS; and, Tyler
Lete, Washington Securities
Division. Topic: "The Barry
Hammer Ponzi Scheme—A
Case Study".

Session #3: Linda Saunders,
Forensic Accounting Consult-
ing; and, Tiffany Couch, Acuity
Group, PLLC. Topic: "Cooking
the Books With Quick-Books".

Session #4: Detective David
Dunn, Seattle Police Depart-
ment and U.S. Secret Service
Electronic Crimes Task Force.
Topic: "Current Trends in
Electronic Crimes".

The Chapter arranged for all of
the speakers, and the WSCPA
handled all of the administra-
tive, meal, and registration
duties for the Conference.

Fraud training materials were
provided to all attendees at
registration and sign-in at the
Conference.

Chapter President Joe Dervaes
and Chapter Vice-President Dr.
Norm Gierlasinski were the
Co-Chairs of the Annual Fraud
Conference.

As always, this was a great
fraud training event for all
those who attended the Con-
ference. Be sure to mark your
calendar for the 2010 confer-
ence now (tentatively set to be
held on the first Friday, De-
cember 3, 2010).

Overview of April 14, 2010 - Bi-Monthly Chapter Fraud Seminar

April 14, 2010 (second Wednesday), is the following 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's offices).

The speaker will be Guido van Drunen, Managing Director, KPMG, Seattle. Guido has been a popular speaker at previous bi-monthly Chapter fraud seminars, the Chapter's Annual Fraud Conference, and the ACFE's Annual Fraud Conference.

The topic of this session has not yet been announced by the speaker.

Here's another great training opportunity. Don't miss it! Register at the door.

New Chapter Members

Please welcome new members who joined the Chapter during the period mid-November 2009 to mid-January 2010:

CFE's

- John Hutson
- Brent Jones

Associates

-

Students

- Natalie McCullough

Chapter Members in the News

Chapter President Joe Dervaes will present a one-day fraud training class on the topic of "Understanding Employee Embezzlement in the Workplace" for the Middle Tennessee Chapter/ACFE in Nashville, Tennessee, on January 21, 2010. The Chapter provided this training at no cost to all those who desired to attend (over 400 people at last count).

The fraud training instructor fee for this one-day class is being donated to the ACFE Foundation's Ritchie-Jennings Memorial student scholarship program.

Chapter Member Kathy Rupert (Trepur & Associates LLC) was the speaker at a fraud and identity theft meeting of the Sorop-

timist Club in Oak Harbor, WA on January 8, 2010.

The Chapter Board of Officers is proud to send "Congratulations" to these Members for their fine professional educational achievements in support of our Community Outreach Program each year.

Go Team!

Other Training—The Reid Technique of Interviewing and Interrogation—February 8-11, 2010—Lynnwood, WA

John E. Reid and Associates, Inc. will be offering a three-day Interview and Interrogation Seminar and/or a one-day Advanced Course at the Lynnwood Convention Center in Lynnwood, WA on February 8-11, 2010. There will be between 24 and 32 hours of continuing education credits available for this training for all who attend this fraud training event.

Our Chapter participates in the Reid Preferred Group of Associations discount program for professional associations by

of their seminar dates and locations. The Reid Preferred Group of Associations (RPGA) number for the Pacific Northwest Chapter/ACFE is A20-049.

The reduced fee for the 2010 Reid sponsored open enrollment three-day seminar is \$450, a savings of \$155 from the standard registration fee, and the reduced fee for the one-day seminar is \$240, a savings of \$65 from the standard registration fee.

To ensure Chapter 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.

Interested Chapter Members should contact John E. Reid and Associates Inc. directly at www.reid.com or by telephone at 1-800-255-5747, extension 18 for additional registration details.

New CFE's

- Bruce Edgington
- John Hutson
- Brent Jones

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.

ACFE Announcements

**“It’s just
blatant greed
— they’re
grabbing the
money”
- Andrew
Arena**

(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 documents, 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) 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.

**-Renew Member-
ship 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**

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, encourage students, and in-

form them about the ACFE and Chapter student scholarship programs. If you are interested in this opportunity, please contact President Joe Dervaes by telephone at (253) 884-9303 or by e-mail at: joeandpeggydervaes@centurytel.net.

Call for Chapter Volunteers (Again)

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.

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.

The Tidbit: Warning Signs Can Tip You Off to Check Scams

The following was paraphrased from the June 2, 2009 issue of The News Tribune (Tacoma):

A woman asked a bank teller to help figure out whether a check was good. The woman received the check as payment for a "mystery shopping" job, and suspected it was fake. The bank teller didn't know either.

Last week, the Consumer Federation of America, a Washington, D.C.-based consortium of U.S. consumer groups, launched a task force to deal with fake checks and give consumers details about the warning signs.

Roughly one of every three adults has been approached by someone offering a fake check at one point, the group said. About 2 percent of those are taken for amounts averaging from \$3-4,000 each.

Most people are honest and think that other people are too, said Susan Grant, the federation's Director of Consumer Protection. They get a very real-looking check or money order that comes with a plausible story, not understanding that they will be held liable if it later turns out to be a fake.

But how can a deposit cost you money? Simple. The con artist asks the recipient of the fake check to pass on a portion of the "proceeds" to a third-party conspirator using two options: (a) by writing a personal check from the victim's account; or, (b) wiring money to another bank.

Jill Parker of Chicago, for example, said she and her husband were trying to rent out an apartment and placed an advertisement on the Internet. They were contacted by a British gentleman who said his company was trying to open an office in Chicago. His company would make out a check to the Parkers for his moving expenses, he said. Could they take out their portion for the rent and pass the rest on to his agent?

Parker said both the executive and his request sounded legitimate, but the couple waited a reasonable time period until they thought the check

had cleared before they wired \$22,000 of the \$25,000 they'd received to the agent. Weeks later, the bank called them with the bad news - the check they'd received was bogus. Their account was being debited for the entire \$25,000, and they were out \$22,000 and a renter.

Why did their bank clear the check in the first place? U.S. banking laws require banks to give customers access to their funds within one to five working days. (The timing depends on whether the check-issuing bank is foreign or domestic, local or out of state.) But, it can take several weeks for a good forgery to make it all the way back through the check-processing system to the point when your bank determines the check is fake.

Many of these fake checks look so real that they easily fool bank tellers, Grant said. They can be drawn on a real company and appear to be issued by a major bank at which the company has an account. That can make it particularly difficult and time-consuming to figure out that the check is a forgery. When the bank determines that the check isn't valid, it's legally allowed to deduct the amount of the bogus check from your account.

A common thread in fake-check scams is that the crooks have overpaid you, and want you to reimburse them or a confederate from your own funds or the "proceeds" from the check they've given you.

A particularly hot scam right now is the mystery-shopper scam, possibly because so many people are out of work and looking for ways to make ends meet. In this scam, someone will ask you to rate the service, cleanliness or efficiency of a retailer or financial institution by visiting the operation and buying some small item.

Con artists using the mystery-shopper scam say they're providing an upfront payment for the small purchases the shopper needs to make to do the job. The check that's provided, however, is for \$1,000 to

\$5,000 - far more than what's needed. The victim is told to wire the remainder to a third party to evaluate the speed and efficiency of the wire service.

Mystery shoppers are paid after they've completed the job and turned in their evaluation forms, according to the Mystery Shopping Providers Association, a real organization whose name is sometimes used by the fraudsters. It's not a big money-making opportunity either because most jobs pay only between \$8 and \$20, said Kelly Hancock, a spokeswoman for the mystery shopping association.

Some of the other common tales that purveyors of fake checks use:

- You've won a sweepstakes or lottery. They're sending a check, but you need to reimburse a third party for taxes on the windfall. (These individuals only need to ask themselves one question: Did they even buy a lottery ticket in the first place?)

- You've been selected to receive a cash grant but need to pay a processing fee.

- Or, like the Parkers, you've got a buyer - or renter - of some product you have for sale, but the buyer needs you to take a corporate check for the payment and reimburse them for the overage.

The crooks passing fake checks are tough to catch because they typically operate from Canada and overseas, making it difficult for U.S. law enforcement officials to pursue them, Grant said.

The best way to protect yourself is to recognize the warning signs and stay clear. If you need additional details, visit the following web-site: fake-checks.org.

"A common thread in fake-check scams is that the crooks have overpaid you, and want you to reimburse them or a confederate from your own funds or the 'Proceeds' from the check they've given you."

News From the Trenches—January 2010—By John J. Tollefsen, CFE, JD

Preventing discharge for fraud in bankruptcy court

Fraudsters frequently attempt to discharge their fraud by filing bankruptcy. There are three provisions of the bankruptcy code commonly used to prevent a discharge for fraud: 11 USC 529 (a)(2) civil fraud, (a)(4) breach of fiduciary duty, and (a)(19) securities fraud. The victim may seek a non-dischargeable judgment against the perpetrator which, with one extension, lasts 20 years. The victim must file a lawsuit for fraud in the bankruptcy court, known as an adversary proceeding. The procedure is similar to, but not exactly the same as, a normal civil fraud case.

A lesson on civil law fraud jurisprudence

Usually the primary problem with a civil fraud case is the perpetrator has no assets. Even if assets can be found, few non-lawyers appreciate the complexities involved. It is often cost-prohibitive to bring the case. Certified Fraud Examiners should have a working understanding of civil fraud case procedure before studying bankruptcy fraud adversary proceedings. What follows is an example of the complex-

ity of a recent fraud case in Oregon. In *Morasch v Hood* (December 2009), the jury found the defendants guilty of fraud and conspiracy to commit fraud. The trial judge set aside the jury verdict and awarded the defendants attorney fees. The Plaintiffs purchased a piece of residential real property from the Defendants. The sellers were developing a neighboring piece of property and plaintiffs were not specifically informed of the development plans. One of the Defendants falsely stated the swimming pool drained into the sewer system. Instead it drained into a dry well on the property. Plaintiffs also asked whether there were oil tanks on the property. They were told the Defendants had "paid to have oil heat converted to gas [heat]" decades before and had "no information". In fact, there was a working oil tank on the property at the time of the sale that had been in use as late as 1997, during the time that the Defendants lived on the property. The Plaintiffs testified at trial that they would not have purchased the property if they had known of the plans for development. The introduced evidence of what it would cost to fix the problems caused by the fraud. The jury agreed with the Plaintiffs and granted them judgment against the Defendants.

Civil fraud cases require the following elements be proven: (1) a representation; (2) its falsity; (3) its materiality; (4) the speaker's knowledge of its falsity or ignorance of its truth; (5) his intent that it should be acted on by the person and in the manner reasonably contemplated; (6) the hearer's ignorance of its falsity; (7) his reliance on its truth; (8) his right to rely thereon; and (9) consequent and proximate injury. In this case Plaintiffs did not prove the property was worth less than they paid for it. Without proof of out of pocket damages there is no fraud. Therefore the jury verdict was overturned.

Next installment will cover bankruptcy fraud adversary proceedings.

Ritchie-Jennings Memorial Scholarship 2010 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 was January 15, 2010. The ACFE awards 30 scholarships of \$1,000 each year.

This meant that the student scholarship deadline for the Chapter's annual scholarship program will also change. The new deadline for receipt of student applications at the Pacific Northwest Chapter was De-

cember 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 had to get their application packages completed before the holiday break in order to get their transcripts from their educational institution and their letters of

reference from professors.

Students were 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.

We will introduce our one 2010 student scholarship applicant to you in the next Chapter newsletter. She is student Chapter member Lori Gileno.

A Once in a Lifetime Job Opportunity Comes True for Chapter Member

Chapter Member Marty Biegelman, CFE, CCEP was appointed Assistant Director for the Financial Crisis Inquiry Commission (FCIC), a bipartisan Congressional Commission created to investigate the worst financial crisis since the Great Depression.

Biegelman will be working with nine other members of the FCIC to examine the causes—domestic and global—of the current financial and economic crisis in the United States. The Commission will also examine the collapse of major financial institutions that failed, or would have failed, had they not received exceptional government assistance.

Biegelman is a Regent Emeritus, Fellow of the Association of Certified Fraud Examiners (ACFE), and a Member of the ACFE Foundation Board of Directors. He has a lifetime of experience in fraud, corruption and security investigations, and is currently on leave from

his role as Director of the Financial Integrity Unit at Microsoft Corporation in Redmond, WA, while he serves on the FCIC. He will move to Washington, D.C. to complete this one-year assignment: (December 2009—December 2010).

“I am humbled to be offered this leadership position with the FCIC and the opportunity to again serve my country,” Biegelman said. “Chairman Phil Angelides and Vice Chairman Bill Thomas have publicly stated that the Commission will be aggressive in the pursuit of information on the financial crisis and provide an accounting of what happened and what went wrong.”

The presence of high-profile CFEs on the commission is yet more evidence that government and corporate leaders are turning to CFEs as experts in financial investigation. There are nearly 50,000 members of the ACFE worldwide, and no professional fraud fighter

is more respected or sought-after than the CFE. Around the world, CFEs are saving organizations millions of dollars in losses through fraud prevention and detection.

Biegelman said his association with the ACFE, the world’s largest anti-fraud organization and premier provider of anti-fraud training and education, will serve him well on the FCIC.

Marty will continue in his role as a member of the ACFE Foundation Board of Directors until his term expires in July 2010.

Congratulations to Marty on this once in a lifetime job opportunity. The Chapter Board of Officers and membership wish him the very best of success in all that he is going to be doing for the profession. Do us proud!

Chapter Members Relocate to Chicago and Announce an Opportunity for Fraud Victims

Chapter Members Frank and Caroline Walker recently relocated to Chicago, IL.

In recent e-mail communications with them, they report the following:

When Caroline retired from Seattle City Light, Frank suggested they move to his home town of Chicago, and she agreed. Now the rest is history.

Frank wishes our Chapter well in the future, and continues to remember the on-going message of Chapter President Joe Dervaes. “The devil is at the initial transaction level(s). Ignoring the details of the transaction is the same as ignoring the fraud.” Why? In many cases, the fraud is at the initial

transaction reporting stage. In others, it is later in the aggregation process. However, if you don’t get the transaction examinations done right, you are really lost in further examination. Another way to say this is where was the fraud’s entry point? This message cannot be repeated often enough.

Frank and Caroline are not yet retired. They have simply changed venues and will be very active in their new environment in Chicago.

Frank is on the Board of Directors of a non-profit company called FraudAid. This organization helps victims of fraud deal with the issues they are facing. They can be psychological, financial, and sometimes legal. The organization is realistic and strives to always leave the victim better off in a meaningful way than before they contacted them.

But it cannot make the fact of being a victim go away. In the end, FraudAid tries to help them move forward with their lives.

Visit www.fraudaid.com to get a more detailed picture of what this organization does and the relatively large amount of information it has so far provided to fraud victims.

Frank asked that we spread the word that FraudAid is there to help victims of fraud—anyone, and any type of fraud. FraudAid will try its best to help or find a resource for the victim who can help. And, this assistance is free to the victim.

Now there’s a bargain. If you know of a fraud victim in need, please pass along this reference to them. You’ll be glad you did!

Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oregon-acfe.org

Spokane Chapter
www.spokanefraud.org

Boise Chapter
www.boiseacfe.org

Big Sky Chapter (Montana)
kathy.arata-ward@josepheve.com

Vancouver, B.C.
www.cfevancouver.com

Edmonton Chapter
www.acfe-edmonton.com

Calgary Chapter
www.acfecalgary.com

International ACFE Headquarters

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



Association of Certified Fraud Examiners

Other ACFE Fraud Training Opportunities

- Conducting Internal Investigations, Dallas, TX, January 28-29, 2010.
- Money Laundering: Tracing Illicit Funds, Charlotte, NC, February 4-5, 2010.
- Financial Statement Fraud, Phoenix, AZ, February 8-9, 2010.
- CFE Review Course, Las Vegas, NV, February 8-11, 2010.
- Professional Interviewing Skills, Tampa, FL, 25-26, 2010.
- Advanced Interviewing Techniques Workshop, Austin, TX, March 1-6, 2010.
- Investigating Conflicts of Interest, New York, NY, March 1, 2010.
- Auditing for Internal Fraud, New York, NY, March 2-3, 2010.
- Fraud Prevention, Chicago, IL, March 10, 2010.
- Computer-Aided Investigation, Chicago, IL, March 11-12, 2010.
- Building Your Fraud Examination Practice, Washington, D.C., March 22, 2010.
- Auditing for Internal Fraud, New York, NY, March 23-24, 2010.
- Financial Institution Fraud, Atlanta, GA, April 8-9, 2010.
- CFE Examination Review Course, Austin, TX, April 12-15, 2010.
- How to Testify, Los Angeles, CA, April 26-27, 2010.

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

Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane Chapter, November 2010.
- Joint Annual Fraud Conference, Pacific Northwest Chapter and Washington Society of CPAs, December 3, 2010.

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 if you are not a CPA to receive the discounted registration, or register on-line at the WSCPA's web-site at www.wscpa.org if you are a CPA.

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