

# The Fraud Examiner



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## July/August 2010 Issue

### Message from the President

There are two major events currently underway involving the Chapter's Community Outreach Program. They are:

(1) Chapter Membership Drive. The Membership Committee is composed of 5 members and will be making contact with prospective members by telephone, e-mail, and/or direct mail in an effort to increase our chapter membership. President Joe Dervaes is Chair of this Committee, and has been working in the background these past several months to prepare the list of prospective members from ACFE and Chapter records that will be used on this major project. These materials have been distributed to the Committee members and this work is underway now. The ACFE list identifies approximately 700 CFEs and Associates who reside in our geographic area of responsibility. Just over 100 of these individuals are already members in good standing in our Chapter. Accordingly, the Committee will be notifying some 600 CFEs and Associates this Summer to encourage them to join with us in the life and times of the Chapter for professional networking opportunities and for the relatively inexpensive fraud-related training events we sponsor. The Board hopes there will be a very positive response to this project.

(2) University Outreach Program. The Community Outreach Committee is composed of 12 members and soon will be making contact with all colleges and universities in our geographic area of responsibility. Training Director Dr. Norm Gierlasinski is Chair of this Committee. President Joe Dervaes has been working in the background these past several months to develop materials that Committee members can use to contact university staff members and student accounting and criminal justice clubs early this Fall. These materials have been distributed to Committee Members and this work is also underway now. Each Committee member will tailor this material to suit their own presentation style during this major outreach project. Committee members will be attending job fairs and student club meetings to discuss student membership in the ACFE and our Chapter, as well as the student scholarship programs of each organization. They will also be discussing the types of job opportunities that exist for individuals who possess the CFE professional certification. The Board hopes there will be a very positive response to this project.

Special thanks to members of the Membership Committee and the Community Outreach Committee for their service on these two major Chapter projects.

Joe Dervaes  
President

## Upcoming Training

Type:  
Bi-Monthly Chapter Fraud Seminar.

Date:  
August 11, 2010  
(second Wednesday).

Time:  
2:30—4:45 p.m.

Topic:  
Elder Financial Exploitation

Speaker:  
Ms. Page Ulrey, Senior Prosecutor for elder Abuse, Economic Crimes Unit, King County Prosecuting Attorney's Office, Seattle, WA.

Where:  
Downtown Seattle at 1000 Second Avenue in the **Training 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 this event at no cost.

## August 11, 2010—Bi-Monthly Chapter Fraud Seminar

August 11, 2010 (second Wednesday) will be the 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's offices).

The speaker will be Ms. Page Ulrey, Senior Prosecutor for Elder Abuse, Economic Crimes Unit, King County Prosecutors Office, Seattle, WA. She graduated from Amherst Col-

lege and Northeastern University School of Law, and has worked at the King County Prosecutor's Office since 1998. She was appointed to the newly-created position of elder abuse prosecutor in the Criminal Division in 2001 where she prosecutes cases of vulnerable adult neglect, financial exploitation, sexual assault, physical assault, and homicide.

Her topic will be "Elder Financial Exploitation". The speaker will focus on the scope, extent,

definition, and impact of elder financial exploitation. She will also discuss undue influence, and how it is perpetrated. Finally, she will talk about what participants should do if they suspect elder financial exploitation, as well as what local efforts are being undertaken to address the problem. A question and answer session concludes the training.

Register and pay for this fraud seminar at the door.

## Highlights of the June 9, 2010—Annual Luncheon Business Meeting and Chapter Fraud Seminar

June 9, 2010 (second Wednesday), was our Annual Luncheon Business Meeting and Fraud Seminar held at Noon in the Bahama Breeze Restaurant at the Intersection of I-5 and I-405 in the Northeast corner of the SouthCenter Mall in Tukwila.

The meeting began with a wonderful luncheon meal offering where members were able to order from a variety of menu selections offered by the restaurant designed especially for our meeting. The cost of the luncheon was \$10 for members and \$15 for non-members. There were 43 individuals who attended this event.

The luncheon was followed by a brief Chapter Annual Business Meeting where the Board of Officers kept everyone informed about our Chapter activities throughout the year.

Elections were also held for open positions on the Chapter

Board of Officers. President Joe Dervaes appointed the following Members as the Election Committee who counted the votes. They were: Rick Osborn, Debbie Mitchell, and Kristy Kennedy. The Committee reported that the members unanimously voted to elect the slate of officers presented by the Nominating Committee.

They were: Joe Dervaes, President; Bernadette McBride, Vice-President; Roger Gulliver, Secretary/Treasurer; Robert Goehring, Director-At-Large; and Julie Bollerud, Director-At-Large. Dr. Norm Gierlasinski will continue in the position of Training Director. We thank these members for their service in these important Chapter leadership positions.

Door prizes, \$25 gift certificates to a local book store, were awarded in a special drawing to the following individuals: Norm Gierlasinski,

Ruth Riddle, Debbie Mitchell, Dennis Thompson, and John Hutson.

The speaker for one hour of fraud-related Continuing Professional Education was Shelly Gueldenhaar, Compliance Officer at the Clearwater Casino, Suquamish, WA. Shelly has been employed at the casino since 1995, and previously served as Accounting Manager and Purchasing Agent. She is responsible for training all staff about the responsibilities of the seminar topic.

Her topic was Title 31 Anti-Money Laundering Regulations and the Need for Comprehensive Internal Controls. Part One of her presentation dealt with Title 31 regulations and record keeping requirements. Part Two of her presentation dealt with internal controls for employees in this key area of operations. There was a question and answer segment too.

## Overview of October 21-22, 2010 - Joint Chapter/ACFE Fraud Class

October 21-22, 2010, are the dates of our joint Chapter and ACFE Fraud Class. This event is held at the DoubleTree Hotel, 18740 International Boulevard (across the street from the airport) in SeaTac, WA.

The title of this two-day class is: "Interviewing Techniques for Auditors—Eliciting Information".

There are 16 hours of Continuing Professional Education available to all who attend this fraud class.

The ACFE's instructor for this fraud class will be Don Rabon, Deputy Director of the N.C. Justice Academy (retired).

Registration for this fraud class is directly with the ACFE. To register, contact the ACFE at 1-800-245-3321, or at [www.ACFE.com](http://www.ACFE.com). The estimated cost of this class is \$695 for ACFE Members and \$845 for non-members. There is also an early registration option which saves attendees \$95 each. Contact the ACFE for additional details and registration procedures.

This fraud class includes the following segments:

Introduction; Planning the Interview; Fundamentals of Eliciting Information; Dealing with Difficult People; Internal Versus External Auditors; Applying

Professional Skepticism during the Interview; Developing Valuable Questions on the Fly; Preparing for the Unexpected; Documenting and Reviewing the Interview; and, Wrap-Up.

There is an \$8 daily parking fee at the hotel. So, car pooling is recommended. The hotel places a parking validation machine in the training room for our use to obtain the discounted parking fee. So, bring your parking stub with you to the class (instead of leaving it on the dash board of your car). Then, pay the parking fee at the first floor designated kiosk in the hotel lobby. After that, your validated and paid parking stub gets you out of the facility at the end of the day.

### New Chapter Members

Please welcome new members who joined the Chapter during the period mid-May to mid-July 2010:

#### CFEs:

- Alan Rosenthal
- Rachel Hearn
- LaVonne Skott
- Lisa Johnson
- Debbie Lewicki
- Sandra Cornelson
- Dean Black
- Gary Beisheim
- Richard Welt

#### Associates:

- Mary Hill
- Melanie Hundley
- Jill Kershaw
- Tom Taylor
- Caroline Allen

#### Students:

- Natalie McCullough

## Chapter Members in the News

(1) Chapter Board of Officers were elected at our June 9, 2010, Annual Business Meeting in Tukwila. They were:

Joe Dervaes, President; Bernadette McBride, Vice-President; Roger Gulliver, Secretary/Treasurer; Robert Goehring, Director-At-Large; and, Julie Bollerud, Director-At-Large. Dr. Norm Gierlasinski will continue in the position of Training Director.

We thank these members for their service in these important Chapter leadership positions.

(2) Chapter Member Linda Saunders will be presenting the following fraud seminars this Fall:

(a) WSCPA and Northwest Accounting Educators' Annual Con-

ference at the WSCPA Learning Center in Bellevue, WA (September 9, 2010). The topic will be: "What Does It Take to Become a Forensic Accountant? And War Story Updates."

(b) Washington Association of Legal Investigators Fall Training at the Shoreline Community Center in Shoreline, WA (October 23, 2010). The topic will be: "The Fraud Trial — A Case Study of the Innocent."

(c) National Business Institute in Seattle, WA ([www.nbi-sems.com](http://www.nbi-sems.com)) (October 28, 2010). The topic will be: "Accounting 101 for Attorneys."

(d) WSCPA/CFMA Pacific Northwest Construction Indus-

try Conference at the Bell Harbor International Conference Center in Seattle, WA (November 11-12, 2010). The topic will be: "Fraud in Construction Accounting - So you Think You Only Need to Worry About the Economic Downturn in the Construction World."

All of these reported activities are an integral part of our Chapter's Community Outreach Program each year.

Other Chapter members are encouraged to notify President Joe Dervaes about their recent or future presentations as well.

Kudos to all for participating in these activities and events.

### New CFEs:

- Allan Rosenthal
- LaVonne Skott
- Kristy Kennedy
- Carol Bacon
- Debbie Lewicki
- Sandra Cornelson
- Richard Welt

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

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**"A thief believes everybody steals."  
-Edgar Watson  
Howe**

(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](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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## Ways to Complete The New ACFE Ethics Training Requirement

The ACFE offers some ethics-related on-line self study courses to help members satisfy the new CPE requirement of 2 hours of ethics. They are: Ethical Theory for Fraud Examiners; and, Practical Ethics for Fraud Examiners.

Additionally, CFE s may use ethics CPE obtained to satisfy their CPA license if the training falls within one of the following categories:

(1) Regulatory Ethics; (2) Behavioral Ethics; or, (3) Professional Ethics.

Some ACFE courses may be counted toward both fraud-related and ethics-related CPE requirements, such as: Ethics for Fraud Examiners; and, ACFE Code of Professional Ethics.

Read more about ACFE CPE requirements at: <http://www.acfe.com/career/maintaining-cfe.asp>.

2011 CPE reporting requires all ACFE Members to complete 20 hours of training, two hours of which must be in the area of "ethics". Certify CPE when renewing ACFE membership.

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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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## 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, 2010 through December 31, 2010, 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 2009 and 2010 in your anniversary month in 2010

(online or call).

You may carry over 10 hours of CPE every twelve months. Hours earned before January 1, 2009, 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  
-2009-2010 CPE Transition  
-Your anniversary month and prorated CPE for 2010

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: Scam Alerts: (1) Going Green?; and, (2) Beware Disaster Cons

(1) This article was paraphrased from the October 2009 American Association of Retired People Bulletin by Sid Kirchheimer.

Watch out for energy-saving schemes (i.e.; every fraud under the sun).

An elderly couple in their 80's never expected to save money with a solar system to power their California home. They didn't expect to ever recoup the up-front costs in future energy savings either because they were too old. They just wanted to help the environment. The couple didn't think they'd lose a bundle, either. But, they never got their solar panels and are still owed \$2,600 of their deposit after the event was all over.

They were among some 50 San Jose-area homeowners who officials say were bilked out of at least \$130,000 by the owner of a solar energy company who listed a phony contractor's license number on customer contracts.

The owner was arrested in July 2009 and the company was closed. But after posting bail, the owner was again listed as president of another solar energy company which never responded to telephone calls or e-mail communications by AARP.

With billions in stimulus money being released for green energy programs, and millions of Americans eager to help the environment, scammers are trying to cash in. Among their ploys:

□ Tax credits. Credits up to \$1,500 are available through the American Recovery and Reinvestment Act for making certain energy-efficient home improvements. But don't believe claims that any improvement qualifies. For a list of products that do qualify for a tax credit, visit [www.energystar.gov/taxcredits](http://www.energystar.gov/taxcredits).

You should also pass on any offer for a company to file the "necessary paperwork" for you for a fee. You don't need any assistance to take advantage of the green home improvement tax credits being offered by the federal government. And ignore any e-mail message claiming to be from the Department of Energy promising a refund. Opening its attachment could unleash computer malware or gather your personal information for future identity theft use.

□ Power companies. Some local utility companies offer rebate programs for energy-saving measures. So, scammers pose as employees offering to do energy audits or make energy-saving repairs. Sometimes, it's a ruse to get into your home. Be especially suspicious of pairs of workers - one diverts homeowners, while the other steals valuables. Or they may falsely offer to make "needed" renovations on the spot, charging you for the work or collecting a rebate you're entitled to receive.

□ Gizmos. Beware of pricey gadgets such as "magnetic power generators" or certain "energy saver" devices. They don't work, say officials, and do not qualify for tax credits. Also, installing them could be against the law because it requires tampering with a power meter.

□ Door-to-door deceit. Scammers may claim to be contractors, representatives of "off-grid" utility companies, or salesmen of energy-efficient home products. What you'll get - high-pressure tactics, false promises, and maybe even an attempt to collect personal information.

To validate legitimate contractors, ignore offered "references" and contact your state's licensing board. Check the Better Business Bureau at [www.bbb.org](http://www.bbb.org). And

always contact your utility company if a self-described employee comes knocking at your door.

(2) The following article was paraphrased from the Spring 2010 issue of United Services Automobile Association Magazine.

You're bound to be eager to get repairs and cleanup under way after a natural disaster. But slow down and use these tips to help avoid unscrupulous contractors.

□ Ask for a business card. And, get proof that the contractor is licensed and insured. Take photographs of your contractors and record the license plate numbers on their vehicles.

□ Work with local contractors, whenever possible. Check their backgrounds via watchdog agencies, such as the Better Business Bureau at [www.bbb.org](http://www.bbb.org), and ask contractors for names, phone numbers, and addresses of at least three references.

□ Be wary of offers that require immediate action. Never sign a contract that's not completely filled in, and insist on written estimates that spell out all fees and taxes for the work.

□ Get more than one bid. Better yet, get three.

□ Don't pay in full before the work is done. Most reputable contractors ask for a 20-30-percent down payment on the contract. But don't make a final payment until the job has been inspected and meets all building code requirements.

□ Pay by check or credit card, not cash. And to further protect yourself from future liens from unpaid vendors, ask the contractor for a lien waiver or sworn statement that verifies suppliers and subcontractors have been paid for their work on the job.

### **Scam #1:**

***"With money being released for green energy programs, scammers are trying to cash in."***

### **Scam #2:**

***"Do your homework before hiring a contractor. Don't get wrapped-up in a 'twister' of a scam!"***

## News From the Trenches—July 2010—By John J. Tollefsen, CFE, JD, CCS

### Attacking Trusts and Other Asset Protection Schemes

An asset protection trust is an entity created by and recognized by court-made law (common law).

“Asset protection” is a label applied to a common law trust specifying its purpose but not describing a unique entity. Some trusts, like Massachusetts Business Trusts, are entities chartered by Washington’s Secretary of State in a process similar to the creation of a corporation or limited liability company. Asset protection trusts generally rely on the non-chartered and therefore more secret trusts created under common law.

Modern trust law is primarily the product of centuries of decisions starting from the 13th century in the courts of equity (Court of the Chancery) of England. Trusts are now internationally recognized by the Hague Convention on the Law Applicable to Trusts and on their Recognition effective January 1, 1992.

An intentionally established trust (“express” trust) involves at least three persons: 1) the settlor(s) or trustor(s) who transfers property in trust to the trustee; 2) the trustee (s) who owns legal title to the property in her own name or in the name of the trust for the benefit of the beneficiary; and 3) the beneficiary who receives money or property from the trust according to its terms.

### Self-Settled Trusts

In fraud cases, the self-settled trust is usually the easiest trust to attack. A self-settled trust is a trust in

which the settlor is one of the beneficiaries. Washington law makes self settled trusts ineffective against existing or subsequent creditors of the settlor. RCW 19.36.020 provides:

“ . . . all deeds of gift, all conveyances, and all transfers or assignments, verbal or written, of goods, chattels or things in action, made in trust for the use of the person making the same, shall be void as against the existing or subsequent creditors of such person. “

There is no requirement of intent to defraud or a time limit in this statute. Even if the settlor transfers assets to a self-settled trust in good faith and twenty years passes, creditors can theoretically attach the assets.

Washington courts have not considered whether to limit the statute’s endless reach but have hinted that equitable defenses like laches (inequitable delay) apply (See *Prater v. Houston*, 123 Wash. 640, 212 P. 1064 (1923)).

### Bankruptcy Law

Federal bankruptcy law has additional provisions regulating self-settled trusts that overlap Washington law. Either bankruptcy law or state law can be used to attack a self-settled trust (*In re Wallaert*, 149 B.R. 665 (Bkrcty.W.D.Wash.1992).

The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 added a new section 548(e), addressing self-settled trusts, changing former by extending the reach-back to the assets of self-settled trusts from one year to ten years.

The trustee’s independent powers under section 548 to avoid fraudu-

lent transfers now allows avoidance of any transfer by the debtor within 10 years before the filing of the petition, to a self-settled trust or “similar device”, if the debtor is a beneficiary of the trust or device and the transfer was made with “actual intent to hinder, delay, or defraud any entity to which the debtor was or became, on or after the date that such transfer was made, indebted.”

In order to show the requisite fraudulent intent under section 548(e), the trustee must relate the debtor’s intent to actual (contemporaneous or subsequent) creditors, rather than merely showing that the debtor created the device and transferred an asset to it. This “actual intent” language is substantially identical to the language used in the Uniform Fraudulent Transfers Act (UFTA) enacted in Washington as RCW 19.40.011.

Because no intent is required to use RCW 19.36.020 to allow attachment by past, present, and future creditors, the bankruptcy provisions are rarely needed in Washington State to reach the assets of self settled trusts.

### **NEXT: Breaking into a trust that is not self-settled.**

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.

## Chapter Election Results From the June 9, 2010, Annual Business Meeting

The Chapter held elections for positions on its Board of Officers at its Annual Business Luncheon Meeting at the Bahama Breeze Restaurant in Tukwila, WA on June 9, 2010. The two-year terms of members serving on the Board began on July 1, 2010, and will end on June 30, 2012.

The new Chapter Board of Offi-

cers members are as follows:

- Joe Dervaes, President.
- Bernadette McBride, Vice-President.
- Roger Gulliver, Secretary/Treasurer.
- Robert Goehring, Director-At-Large.
- Julie Bollerud, Director-At-Large.

- Dr. Norm Gierlasinski, Training Director.

The membership's support of these individuals in their important volunteer Chapter leadership positions is greatly appreciated.

Chapter members interested in serving in a future Board of Officers position should contact President Joe Dervaes.

## Additional Tidbit Item for Your Consideration — Think About It!

The following article was paraphrased from the April 2010 American Association of Retired People Bulletin by Sid Kirchheimer.

Which is a safer way to get cash — using a debit card or an ATM card?

If you don't use your debit card, consider asking your bank to replace it with an ATM card, which can be used only for cash withdrawals and always requires your PIN code. Without the code, a crook can do little with a lost or stolen ATM card. But with your debit card, someone can make fraudulent charges,

without knowing your PIN, by signing for purchases instead. You may also be liable for overdraft penalties if a thief's total purchases exceed your bank account balance. Finally, debit cards have weaker liability protection than credit cards.

## John E. Reid and Associates, Incorporated—Other Training Opportunity

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 from July 27-30, 2010. There will be between 24 and 32 hours of continuing education credits available for this training.

Our Chapter participates in the Reid Preferred Group of Associations (RPGA) discount program for professional associations by agreeing to notify our members of their seminar dates and location. The RPGA number for the Pacific Northwest Chapter/ACFE is A20-049 and must be provided at the time of registration for any training.

Register for training directly with Reid and Associates at: [www.reid.com](http://www.reid.com), or by telephone at 1-800-255-5747, extension 18.

The RPGA discounted registration fee is \$450 for the three-day class and \$580 for the four-day class.

## 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)



Association of Certified Fraud Examiners

## Other ACFE Fraud Training Opportunities

- 21st Annual Fraud Conference, Washington, D.C., July 25-30, 2010.
- Auditing for Internal Fraud, Philadelphia, PA, July 26-27, 2010.
- CFE Examination Review Course, Chicago, IL, August 30-2 Sept. 2010.
- Advanced Fraud Examination Techniques, Austin, TX, Sept. 13-15, 2010.
- Healthcare Fraud, Ft. Lauderdale, FL, July 20-21, 2010.
- Auditing for Internal Fraud, Salt Lake City, UT, Sept. 20-21, 2010.
- CFE Examination Review Course, Washington, D.C., Sept. 27-30, 2010.
- Digital Forensics Tools and Techniques, New York, NY, Oct. 14-15, 2010.
- Investigating on the Internet, Austin, TX, October 18-19, 2010.
- Interviewing Techniques for Auditors; Seattle, WA, Oct. 21-22, 2010.
- CFE Examination Review Course, Austin, TX, November 1-4, 2010.
- Investigating Conflicts of Interest and Conducting Internal Investigations, Orlando, FL, November 15-17, 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](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 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](http://www.wscpa.org) if you are a CPA.

## The Chapter Board of Officers

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