

The Fraud Examiner



ACFESM

Association of Certified Fraud Examiners

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January/February 2011 Issue

Message from the President

(1) **The Pacific Northwest Chapter is participating in the following ACFE Foundation and Chapter programs right now. They are:**

- (a) **ACFE Foundation's Chapter Scholarship Challenge.** This year, the Foundation has challenged Chapters to participate in a new way to support the Ritchie-Jennings Memorial Scholarship Program. This is a voluntary program whereby Chapters compete in a membership drive against other chapters of similar size throughout the ACFE. Each participating Chapter will donate \$5 to the scholarship program for every new member who joins the Chapter during the period October 1, 2010, through January 15, 2011. Your Chapter Board of Officers has signed-up to support this most worthwhile challenge as another way to financially assist the Ritchie-Jennings Memorial Scholarship Program. I will include an announcement in the next Chapter Newsletter to let you know the results of our membership drive to support this challenge.
- (b) **ACFE Foundation's Silent Auction.** The ACFE Foundation is again taking donations for its 2011 Silent Auction. To participate, Members or Chapters may make either a monetary donation or contribute an item that reflects the uniqueness of their city, state, or country. Contributions may be made now at the auction site (www.biddingforgood.com/auction). The Silent Auction will officially open in May 2011 and will conclude during the ACFE's 22nd Annual Fraud Conference and Exhibition in June 2011. Help support this most worthwhile program now. The Pacific Northwest Chapter/ACFE provides a \$200 financial contribution to the Foundation's scholarship fund annually.

- (2) **Automatic Distribution of the Chapter's Bi-Monthly Newsletter.** The conversion from a manual and labor intensive process to a much simpler automated process for our Chapter Newsletter is now underway. Last month, we sent everyone a notice providing you a link to sign-up for the new automated Newsletter distribution system. We hope you have already acted to make this happen. If so, all future Newsletters will be distributed to you automatically. **But, if you have not already done this, now is the time to act.** Please visit our Chapter's web-site at: www.fraud-examiners.org, click on the icon for Newsletter on the left-hand side of the Home Page, and then follow the prompts to register for automatic distribution of future Chapter Newsletters. **You must register with our system in order to receive future issues of the Newsletter. Please do this promptly.**

Joe Dervaes/Chapter President/(253) 884-9303/joeandpeggydervaes@centurytel.net

Upcoming Training

Type:

Bi-Monthly Chapter
Fraud Seminar.

Date:

February 9, 2011 (second
Wednesday).

Time:

2:30 p.m.—4:45 p.m.

Topic:

“Practical Advice on How
to Create Exhibits that
Work in Court”.

Speaker:

Ivan Orton, Senior
Deputy Prosecuting
Attorney, Fraud Division,
King County Prosecutor’s
Office.

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 seminar fee is \$20
for Chapter members
and \$25 for non-
members. Student
members may attend this
event at no cost.

Registration:

Register and pay the
Chapter at the door. Pre-
-registration is not
required.

February 9, 2011 — Bi-Monthly Chapter Fraud Seminar

February 9, 2011, (second
Wednesday) is the date of our
upcoming bi-monthly fraud sem-
inar at our downtown Seattle
training location (1000 Second
Avenue in the **Training Room**
on the 28th floor of the Wash-
ington State Housing Finance
Commission’s offices).

The title of this fraud seminar
will be “Practical Advice on
How to Create Exhibits that
Work for Court”.

The speaker will be Ivan Orton,
Senior Deputy Prosecuting At-
torney in the Fraud Division of
the King County Prosecutor’s
Office.

There are 2 hours of Continu-

ing Professional Education avail-
able to all who attend this fraud
seminar.

The speaker is going to create a
presentation around a recently
completed fraud case (“The
State of Washington v. Dash”).
He will use the exhibits from
this case to illustrate the key
learning objectives for the fraud
seminar. This is a must attend
event for anyone who has plans
to take a fraud examination case
to court in the future. For
those who have already done
so, this would also be a great
way to reinforce your skills in
the courtroom.

The case involves an elderly
woman who went from com-

plete financial independence to
absolute ruin, foreclosure, and
bankruptcy at the hands of her
handy man and “financial advi-
sor”. The speaker will focus on
ways to make sense of a com-
plex paper case, why the devil is
in the details, and some innova-
tive legal theories about fiduci-
aries that can be utilized in el-
der cases.

Here’s another great training
opportunity. Don’t miss it!

Sign-in to register and pay for
this event at the door. Pre-
registration is not required.

Overview of April 13, 2011 — Next Bi-Monthly Chapter Fraud Seminar

April 13, 2011, (second
Wednesday) is the date of our
next bi-monthly fraud seminar
at our downtown Seattle train-
ing location (1000 Second Ave-
nue in the **Training Room** on
the 28th floor of the Washing-
ton State Housing Finance
Commission’s offices).

The title of this fraud seminar
will be “The Top 10 Things to
know About the Public Records
Act”.

The speaker will be Greg Over-
street, Co-Founder of Allied
Law Group in Olympia, which
focuses on enforcing the Public
Records Act, media law, regula-
tory litigation, and government
affairs.

There are 2 hours of Continu-
ing Professional Education avail-
able to all who attend this fraud
seminar.

Prior to forming Allied Law
Group, the speaker was the
Attorney General’s open-
government ombudsman.
While there, he wrote the mod-
el rules on public records and
drafted several Public Records
Act bills which were enacted
into law by the Legislature.
Prior to that, he was an attor-
ney in the Seattle-based law
firm of Perkins Coie. He is the
Editor-in-Chief of the Washing-
ton State Bar Association’s
Deskbook on the Public Rec-
ords Act. While attending Seat-
tle University School of Law,

Greg also served as an editor
for the Harvard Journal of Law
and Public Policy. In 2010, Al-
lied Law Group was named a
U.S. News and World Report
“Best Law Firm” for the Seattle
area in Media/First Amendment,
Administrative and Regulatory
Litigation, and Government
Affairs Practice.

Here’s another great training
opportunity for everyone, re-
gardless of your current occu-
pation or industry. Don’t miss
it!

Sign-in to register and pay for
this event at the door. Pre-
registration is not required.

Highlights of the December 3, 2010 — Joint Chapter/WSCPA Annual Fraud Conference

Friday, December 3, 2010, was the date of our joint Chapter and WSCPA 14th Annual Fraud Conference. This event was held at the Meydenbauer Center, 11100 N.E. 6th Street, Bellevue, WA.

There were 8 hours of Continuing Professional Education available to all who attend this event.

The Conference Co-Chairs were Chapter President Joe Dervaes and Chapter Training Director Dr. Norm Gierlasinski.

Registration for this event was directly with the WSCPA at www.wscpa.org. There was a Chapter/WSCPA member discount for the Conference. To receive this discount, CPA members registered by using the WSCPA's web-site; but, CFE Members had to call the WSCPA at 1-800-272-8273.

Speaker #1 – Joseph R. Dervaes, CFE, ACFE Fellow, CIA, Chairman of the ACFE Foundation Board of Directors; and, President of the Pacific Northwest Chapter/ACFE. In 2006, Joe retired as Audit Manager for Special Investigations from the Washington State Auditor's Office after 42.5 years of federal, state, and local government audit and fraud examination services. In 2003, he received the ACFE's prestigious Donald R. Cressey Award for his lifetime contributions to fraud detection, deterrence, and education.

Topic: Accounts Receivable Fraud Case Study (8-9:00 a.m.). The speaker discussed one of

his largest accounts receivable fraud cases (\$290,200 in 6.5 years) which illustrates why no organization should hire a crook, even one with a lot of experience (all bad).

Topic: Computer Disbursement Fraud Case Study (9-10:00 a.m.). The speaker discussed his most complex and sophisticated computer disbursement fraud case study (\$236,925 in 1.5 years).

Speaker #2 – R. Timothy Crandell, Assistant Attorney General in the Social and Health Services Division, State of Washington. Tim is an advisor to the Medicaid Program.

Topic: Fraud in the Health Care Industry (10-11:00 a.m.). The speaker discussed medical fraud and examined the ways fraud pervades the health care industry today.

Topic: The Medicaid Audit Process (11-Noon) The speaker discussed how the Medicaid program approaches audits of medical providers, which is frequently the backbone of a criminal prosecution.

Speaker #3 – Honorable Rob McKenna, Washington State Attorney General. Rob is the chief legal officer of the state.

Topic: Identity Theft and Data Security—Current Events and the Role of the Attorney General's Office (12:30-1:30 p.m.). Honorable Rob McKenna discussed current events in the world of Identity Theft and Data Security, key focus areas of his office.

Speaker #4 – Doug Walsh, Chief, Consumer Protection Division, Washington State Attorney General's Office. Tim helps foster a fair and competitive marketplace for consumers and businesses in the state.

Topic: Operations and Civil Law Enforcement Under the Consumer Protection Act in Washington (1:30-2:30 p.m.). The speaker identified the key elements of consumer protection laws in the State of Washington and discussed the operations of his office which have important implications for every citizen, as well as consumer protection case studies from his life experiences dealing with this most sensitive area.

Speaker #5 – Marie Rice, CFE, CIA, CICA, Auditor at People to People Ambassador Programs in Spokane, WA; and, President of the Spokane Chapter/ACFE. In 2010, Marie received the ACFE's award for Outstanding Achievement in Community Service and Outreach.

Topic: Know the People (2:30-3:30 p.m.). Auditors are taught to document internal controls and business processes, but people affect those same systems. This session discussed the importance of including personal motivation in the audit planning process.

Topic: Correlation, Expectation, and Fraud (3:30-4:30 p.m.). Fraud risk is inherently subjective, but can be measured quantitatively. This session used case studies to demonstrate the application and benefit of using predictive modeling in fraud risk

New Chapter Members

Please welcome new members who joined the Chapter during the period mid-December 2010 to mid-January 2011:

CFEs:

- Gwynne Laurente
- Gordon Craig
- Andrew McIntosh

Associates:

- Sandy Bowman

Affiliates:

- Eric Christensen

New CFEs:

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

“As long as there's a great deal of money to be made on Wall Street, there will always be people of dubious morals coming up with new ways to fleece the sheep. Welcome to capitalism.”

-John Steele Gordon

(1) After 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.

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” and 10 hours of which must in fraud-related areas. Certify CPE when renewing ACFE membership.

The ACFE plans to offer a one hour webinar on an “ethics” topic in January 2011. Watch for it!

-Renew Membership and report CPE at the same time

-20 CPE required, 10 of which must be fraud related, 2 must be from approved ethics courses

-10 hours can be carried over every 12 months

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 in a 12 month period by the end of your anniversary month. **10 of which must be fraud related, and 2 of which must be on ethics.**

For 2010, your required CPE hours will be calculated and prorated based on your anniversary month.

Report your CPE Compliance

for 2011 in your anniversary month in 2011 (online or phone call).

You may carry over 10 hours of CPE every twelve months. Hours earned before January 1, 2010, are not eligible for carry over.

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

If you are a member and log in to the ACFE web site, you can

review your CPE status under My CPE in the Members Only CPE section.

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: Scam Alerts — No. 1: Watch Your Words; and, No. 2: Can Bad Debts Really be Wiped from my Credit Report?

Scam No. 1. This article was paraphrased from the January/February 2010, issue of the American Association of Retired People (AARP) Bulletin by Sid Kirchheimer.

When an anonymous consumer was cold-called by a telemarketer selling Internet services, he politely responded the way many people do when they're eager to get off the phone and resume their dinner. He said: "mail me the information and I'll look at it."

The following month, his wife noticed a \$29.95 charge on their telephone bill for the GoInternet services he never ordered.

These consumers from White Salmon, Washington, were among some 400,000 people who were bilked out of nearly \$75 million by the now-defunct Philadelphia-based company. Until busted by federal authorities, the company's real mission, say prosecutors, was to trick "customers" into paying monthly fees without their knowledge.

How? Through "creative editing" of those initial telemarketing calls, and even more cleverly sending service agreement terms to them disguised as junk mail.

First, say prosecutors, GoInternet telemarketers would phone small-business owners, individuals, and non-profit organizations, recording the calls. During their pitch, they would ask questions designed to produce the answer "yes", such as whether the consumer would agree to receive mailed information explaining company services.

In this consumer's initial call, he was asked to confirm his name, and he replied "yes" without

hesitating.

GoInternet then edited those recordings to make them sound as if the consumers had said "yes" to having monthly charges appear on their phone bills, says an assistant U.S. attorney. The tapes served as proof that the charges were authorized, in case customers later complained to the telephone company.

Finally, the company mailed "welcome packets" to its victims that were "intentionally designed to look like junk mail so most people who received it just threw it away. By discarding the packets, the victims never saw the legally required disclosure of their "enrollment", including notice that they had 15 days to cancel their "service" to prevent future monthly charges.

Because GoInternet's targets were primarily small businesses, the extra items on their phone bills often went unnoticed or were mistaken for legitimate charges, says an attorney for the Federal Trade Commission, who won a \$58 million judgment against GoInternet for unauthorized billing.

Federal prosecutors then indicted three GoInternet officials on fraud and tax evasion charges in 2007. Last October, just before a trial was to begin, all pleaded guilty. The officials were to be sentenced in February.

GoInternet CEO Neal Saferstein faces up to 46 years in prison and a \$1 million fine. Two other company executives face up to 20 years' imprisonment and fines of \$250,000.

Lessons to learn from this clever scheme:

□ Watch what you say. Assume that telemarketers are recording your calls and can manipulate your "yes" to their advantage. Hanging up on unsolicited callers is always less costly in time and money.

□ Open all mail. Important disclosures by legitimate companies, such as changes in your credit card interest rate, may also be mistaken for junk mail.

□ Examine your phone bill for third-party charges, which typically will be on a separate page. Dispute any that are unauthorized.

Scam No. 2. This article was paraphrased from the October 2010 AARP Bulletin.

Any credit repair company that promises to remove legitimate bad debts from your credit history is lying. Under the Consumer Credit Protection Act, such information remains on your credit report – which determines your credit score – for about seven years. Shady credit repair firms often deluge credit bureaus with frivolous disputes to make bad debts disappear – but only temporarily.

For help, check out the National Foundation for Credit Counseling at 1-800-388-2227 (nfcc.org), which represents agencies that can advise about a plan to improve your credit score. Don't be fooled by this simple scam.

Scam #1:

"The company edited recordings to make them sound as if consumers had said 'yes' to monthly charges on their telephone bills."

Scam #2:

"Any credit repair company that promises to remove legitimate bad debts from your credit history is lying."

News From the Trenches By John J. Tollefsen, CFE, JD, CCS

Note: This column continues a discussion on this topic which began in the November/December 2010 Chapter newsletter. Please refer to the prior article for a refresher.

Attacking Trusts and Other Asset Protection Schemes in which the Settlor is NOT a Beneficiary

The previous articles explained how Washington law and Federal bankruptcy law have focused on a very practical area of fraud law – how do we recover assets the perpetrator of the fraud has hidden in the name of other persons. This article continues the explanation of Washington's Uniform Fraudulent Transfer Act (the Act).

Future creditors protected

A transfer made or an obligation incurred by a debtor with actual intent to hinder, delay, or defraud any creditor of the debtor is fraudulent as to both present and future creditors. There is a defense for good faith transferees. If a person took the asset in good faith and for a reasonably equivalent value, the transfer is not voidable. Value means something of real value to the creditor. The 1985 comment to the UFTA states that: “[v]alue” is to be determined in light of the purpose of the act to protect a debtor's estate from being depleted to the prejudice of the debtor's unsecured creditors. Consideration having no utility from a creditor's viewpoint does not satisfy the statutory definition.”

(Uniform Fraudulent Transfer Act, § 3 comment, 7A U.L.A. 650 (1984) quoted with approval in *Clearwater v. Skyline Const. Co., Inc.* 67 Wash.

App. 305, 322-323, 835 P.2d 257, 267 (Wash. App. Div. 1, 1992).

If the transaction is between spouses, good faith must be proven by the transferor (RCW 26.16.210). If a transfer is voidable, a creditor may obtain a judgment against the transferee instead of, or as well as, seeking to avoid the transfer or obligation.

Establishing actual fraudulent intent

The Act lists eleven non-exclusive factors, similar to common law “badges of fraud”, for determining whether the debtor had actual intent to hinder, delay, or defraud creditors (*Clayton v. Wilson*, 168 Wash.2d 57, 70, 227 P.3d 278, 284 (Wash., 2010)). All the factors tend to establish actual fraudulent intent except numbers eight and three:

- (1) The transfer or obligation was to an insider;
- (2) The debtor retained possession or control of the property transferred after the transfer;
- (3) The transfer or obligation was disclosed or concealed;
- (4) Before the transfer was made or obligation was incurred, the debtor had been sued or threatened with suit;
- (5) The transfer was of substantially all the debtor's assets;
- (6) The debtor absconded;
- (7) The debtor removed or concealed assets;
- (8) The value of the consideration received by the debtor was reasonably equivalent to the value of the asset transferred or the amount of the obligation incurred;
- (9) The debtor was insolvent or became insolvent shortly after the transfer was made or the obligation was incurred;
- (10) The transfer occurred shortly before or shortly after a substantial debt was incurred; and,
- (11) The debtor transferred the essential assets of the business to a lienor who transferred the assets to an insider of the debtor.

Discussion continued in the next issueBurden of Proof

John J. Tollefsen is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, Certified Controls Specialist, and a member of the Pacific Northwest Chapter/ACFE. Contact him at: john@tollefsenlaw.com. And, see: TollefsenLaw.com for more information regarding fraud law.

Chapter Members in the News

(1) Members of the Chapter Community/University Outreach Committee have been attending many job fairs as well as other student classes and Beta Alpha Psi student activities at colleges and universities in our geographic area of coverage (Western Washington).

During these encounters with primarily juniors and seniors majoring in accounting and criminal justice programs, our Chapter representatives provide simple advice and counsel about fraud examination careers available to them after graduation. They also discuss the student scholarship programs sponsored by the ACFE Foundation and the Chapter.

Committee Members include: Chair: Dr. Norm Gierlasinski-CWU (Des Moines); Member: Carrie Allen-CWU (Des Moines); Member: Joe Dervaes-CWU (Ellensburg); Member: Bernadette McBride-UW (Seattle); Member: Roger Gulliver-

ITT Technical Institute (Seattle); Member: Robert Goehring-Pacific Lutheran Univ. (Parkland); Member: Julie Armbrust (Bollerud)-CWU (Lynnwood), City University, and UW (Bothell); Member: Dr. Bob Holt-freter-CWU (Ellensburg); Member: Gayle Seyl-UW (Tacoma); Member: Patrick Gillespie-Saint Martins University (Lacey); Member: Kathy Rupert-WWU (Bellingham); Member: Michael Kinsley-Seattle University (Seattle); and, Member: Kanako Matsumoto-Seattle Pacific University (Seattle).

So far, there have been four students who have inquired about the 2011-12 scholarship programs of the ACFE Foundation and the Chapter. That's great!

(2) Chapter Member Michael Kinsley will be teaching an Internal Audit Class at Seattle University on Thursday evenings during April and May 2011. Chapter President Joe Dervaes

will be a guest speaker at this Spring 2011 university class.

(3) On December 1, 2010, Chapter Member Ted Carlson made a presentation to the WSCPA on the topic of "Labor and Industries Audits: Are You in Compliance?"

All of these reported activities are an integral part of our Chapter's Community Outreach Program each year. And, kudos to all for participating in these activities and events throughout the year. The Chapter Board of Officers appreciates your fine efforts.

Other Chapter members are encouraged to notify President Joe Dervaes about their recent or future presentations so that these events can be publicized in the Chapter newsletter.

Second Notice — Chapter Membership Dues and Fees for Calendar Year 2011

Annual Chapter dues and fees are due beginning in January 2011. The dues/fees structure has not changed from prior years and 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.

The Chapter sent out e-mail invoices and membership renewal forms for Calendar Year 2011 in late December 2010. For those of you who are not required to make annual dues payments, please send us your mem-

bership renewal form anyway so we can verify that all of your identification information is accurately recorded in our current Chapter Membership Directory.

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 notify Chapter President Joe Dervaes.

Please mail your membership renewal form and dues/fees payments (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 for your prompt attention to this important financial transaction, and appreciates your continued support of our Chapter fraud training mission.

Chapter Team Registrations for ACFE's 2011 Annual Fraud Conference

Once again, the ACFE is offering team registration pricing for the 22nd Annual Fraud Conference and Exhibition to be held in San Diego, CA (June 12-17, 2011). Conference registration fee discounts are available to Chapter Members who act quickly, and range from \$100-\$200 depending upon the number of team members involved and the number of days of the Conference to be attended. The deadline for the Chapter to take advantage of these savings is April 20, 2011.

The ACFE's notification about this training opportunity has already been distributed to all Chapter Members who participated in the team registration pricing program last year.

This announcement is now being made to any other Chapter Mem-

bers who may be interested in attending the ACFE's Annual Fraud Conference and Exhibition.

All Chapter Members interested in participating in the ACFE's team registration pricing program for 2011 should immediately contact Chapter President Joe Dervaes at: joeandpeggydervaes@centurytel.net. He will then send you a copy of the ACFE's notification message about this program which contains all of the details about this event as well as the team registration pricing registration form.

To officially participate in this program, all applicants must complete the registration form and submit it to the ACFE. The ACFE will bill each registrant after the team registration period has expired. Once the Chapter notifies ACFE of the number of Members participating in the pro-

gram, the ACFE will then be able to determine the specific registration fee due from each participant. **The rules for this program are simpler this year because the Chapter will no longer be required to collect the registration fees from each Member participating. This is a big improvement.**

In summary, all Chapter Members which wish to participate in this program must: (a) notify Chapter President Joe Dervaes that they intend to participate; and, (b) then submit a copy of their team registration application form to him by mail (P.O. Box 318; Vaughn, WA 98394-0350). The ACFE will then take care of all the rest of the registration details for everyone.

Redesigned 2011 CFE Examination Preparatory Course Now Available

Here's an important message for everyone out there who is contemplating taking the ACFE's "CFE Examination" course in the future.

The most comprehensive tool available to help you pass the "CFE Examination" has been redesigned with an all-new user interface and enhanced features to improve examination preparation and keep you on track to earning your Certified Fraud Examiner professional credential. The "2011 CFE Examination Preparatory Course" introduces new components that provide you with the most effective examination preparation available, more

efficient use of your study time, and an intuitive, easy-to-use interface.

More Efficient Use of Your Study Time:

- (a) **NEW.** Pick the sections and topics most relevant to your examination preparation by creating custom review sessions.
- (b) **NEW.** Learn more from your practice examination session by reviewing the questions you missed, analyzing your results by sub-section and tracking your progress over time.

An All-New User Interface:

- (a) **NEW.** Review your progress with a streamlined design.
- (b) **NEW.** Stay on track to earning your Certified Fraud Examiner professional credential by measuring your progress toward your target certification date and using helpful checklists within the preparatory course software.

Contact the ACFE for additional information about this newly redesigned course at: www.ACFE.com or 1-800-245-3321.

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
joeandpeggydervaes@centurytel.net



Other ACFE Fraud Training Opportunities

- Professional Interviewing Skills, Dallas, TX, January 27-28, 2011.
- Money Laundering: Tracing Illicit Funds, Phoenix, AZ, Jan. 31-Feb. 1, 2011.
- Contract and Procurement Fraud, Raleigh, NC, February 7-8, 2011.
- CFE Examination Review Course, Orlando, FL, February 7-10, 2011.
- Fraud Risk Management, Austin, TX, February 24-25, 2011.
- Auditing for Internal Fraud, Miami, FL, February 24-25, 2011.
- Legal Elements of a Fraud Examination, New York, NY, March 2, 2011.
- Conducting Internal Investigations, New York, NY, March 3-4, 2011.
- Fraud Prevention, Washington, D.C., March 14, 2011.
- Digital Forensics Tools and Techniques, Washington, D.C., March 15-16, 2011.
- Introduction to Digital Forensics, Portland, OR, March 21-22, 2011.
- Building Your Fraud Examination Practice, Chicago, IL, March 21, 2011.
- Mortgage Fraud, Chicago, IL, March 22-23, 2011.
- CFE Examination Review Course, Austin, TX, March 28-31, 2011.

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 2011. Contact the Spokane Chapter at: www.spokanefraud.org for additional registration details.
- Joint Annual Fraud Conference, Pacific NW Chapter and WSCPA, December 2, 2011.

To Receive the discounted registration fee for our Chapter's Annual Fraud Conference, contact the WSCPA's Education Operations Manager, Rachel Ingalls, by telephone at 1-800-272-8273 if you are not a CPA, or register on-line at the WSCPA's web-site at www.wscpa.org if you are a CPA.

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