

The Fraud Examiner



Pacific Northwest Chapter

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November/December 2012 Issue

Message from the President

The Chapter Board of Officers is pleased to report that the two-day Contract and Procurement Fraud class was a resounding success. Eric Feldman, CFE, CIG, President, Core Integrity Group, LLC, was the speaker for this event. Attendees received 16 hours of Continuing Professional Education credit for this class. There were 39 individuals that attended this training on October 1 and 2, 2012, including 11 Chapter members. There was also a strong international presence with three individuals from Canada and one from Bermuda. Thanks to all who attended for your support of our Chapter's fraud training mission. Special thanks also to Chapter Board of Officer Members Joe Dervaes, Roger Gulliver, Julie Armbrust, and Robert Goehring for assisting with class registration duties and being available to interact with other attendees to assist them with any other matters necessary to make their visit to SeaTac a rewarding one.

Just around the corner is the Joint Chapter/WSCPA Annual Fraud Conference on December 7, 2012, in Bellevue (see details on page 2). I hope to see you there!

Robert A. Goehring/Chapter President/(253) 856-5262/President@fraud-examiners.org.

Chapter Members in the News

The following Chapter Members have been active in our community outreach programs as follows:

(1) Chapter Member James S. Peet, CFE, PhD, owner of Peet and Associates, LLC in Lake Tapps, WA, and Gayle Seyl, owner of Probit Financial Services, Bainbridge Island, WA represented the ACFE and the Chapter at the Accounting Student Association's annual "Meet the Professionals" event at the University of Washington (Tacoma Campus) on Tuesday, October 2, 2012. They provided information to over 50 students about scholarship programs of both organizations

as well as career information applicable to the CFE program. This was a well attended event.

(2) New Chapter Member Bill Reed, CFE, CPA, CCS, CGMA, CHC, Accounting Instructor, Everett Community College, has joined the University Outreach Committee and has been assigned to Seattle University where he completed his studies. Welcome!

(3) Board Member at Large Julie Armbrust along with a co-worker presented to the accounting honors club, Beta Alpha Psi, at Western Washington University on Thursday, October 24, 2012. The topic included forensic

accounting.

All of these reported activities are an integral part of our Chapter's Community Outreach Program. 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 Robert Goehring (President@fraud-examiners.org) about their recent or future presentations so that these events can be publicized in the newsletter.

December 7, 2012, Joint Chapter and WSCPA Annual Fraud Conference

Upcoming Training

Type:
Joint Chapter and WSCPA Annual Fraud Conference

Date:
December 7, 2012

Time:
8:00 a.m.-4:30 p.m.
(registration 7:30 a.m.)

Topic:
"Annual Fraud Conference"

Course Leader:
See announcement. There will be five speakers at this event.

Where:
Courtyard Marriott Hotel, 11010 NE 8th Street, Bellevue, WA.

Price:
\$250 for Chapter and WSCPA Members and \$325 for non-members

Registration:
Register directly with the WSCPA at: www.WSCPA.org if you are a CFE/CPA or call the WSCPA at 1-800-272-8273. Pre-registration is required for this event.

Friday December 7, 2012, is the date of our joint Chapter/WSCPA's Annual Fraud Conference.

Notice: There is a change in location for the Conference this year. It will be held at the Courtyard Marriott Hotel, 11010 NE 8th Street, Bellevue, WA.

Registration is handled by the WSCPA and begins at 7:30 a.m. The class begins at 8:00 a.m. and ends at 4:30 p.m.

There are 8 hours of Continuing Professional Education available to all those who attend this event. The Conference Co-Chairs are Chapter President Robert Goehring and Chapter Training Director Dr. Norm Gierlasinski.

Registration for this Conference is directly with the WSCPA at www.wscpa.org. There is a

Chapter/WSCPA discount for this training class. To receive this discount, CPA members have to register on-line by using the WSCPA's web-site; but, CFE Members who are not also CPAs have to call the WSCPA at 1-800-272-8273 in order to register for the class and receive the member discount.

The cost of this class is \$250 for Chapter and WSCPA Members and \$325 for non-members. Pre-registration for this fraud class is required.

The speakers and topics for this Conference will be as follows:

Speaker #1— Mike Andrew, Cyber Security Institute/ Cyber Security Academy. Topic: Computer Forensics— Parts I and II.

Speaker #2—Robert E. Holtfreter, Ph. D, CFE, CICA,

Distinguished Professor of Accounting & Research, CWU. Topic: Identity Theft Related Fraud Schemes— Detection and Prevention and Data Breaches-Analysis of Internal and External Causal Factors and State and Federal Data Notification and Data Protection Legislation.

Speaker #3-Martin Cordell and Janine Rhone, Department of Financial Institutions. Topic: Breard and Hiatt Case Studies and Securities Hot Topics-Parts I and II.

Speaker #4- Special Agent Carrie Nordyke, Internal Revenue Service. Topic: Corporate Fraud.

Speaker #5-Special Agent Hilary Sallee, Federal Bureau of Investigations. Topic: Mortgage Fraud.

Additional Training Opportunities-John Reid and Associates

John E. Reid and Associates, Incorporated, Chicago, Illinois, announces the following

training classes on "The Reid Technique of Interviewing and Interrogation" (3-day program (\$450), 1-day advanced (\$240), and 4-day combined (\$580)) for the state of Washington in 2012:

- November 6-9, 2012, Seattle, WA (Red Lion Hotel Fifth Avenue).

Call 1-800-225-5747, extension 14 or 24 to register for any Reid class, or visit their web-site at www.reid.com.

Be sure to use the CFE Chapter's RPGA Discount Code at the time of registration. The number is: A20-049.

Learn how to assess the credibility of statements; how to structure the interview to maximize the flow of

information; how to use behavior provoking questions in the interview process; how to persuade a suspect to tell the truth about their involvement in criminal activity; and, how to develop interrogation themes, handle denials, overcome objections, and use alternative questions.

In the Advanced Program, learn to psychologically profile suspects for interrogation.

Overview of February 13, 2013, Chapter Fraud Seminar in Seattle

February 13, 2013, is the date of our next Chapter fraud training seminar at our downtown Seattle training facility. There are 2 hours of Continuing Professional Education available to all who attend this event.

The cost of this fraud seminar is \$20 for Members and \$25 for non-members. Student members may attend this event at no cost.

Preregistration for this event is not required. Register and pay

at the door.

The topic of this fraud seminar is: "Applying Legal Ethics to the CFE Profession, an evaluation of whether the American Bar Association Rules can be adopted by the ACFE".

The speaker for this event is John J. Tollefsen, J. D, CFE, , JD, CCS. Dr. Tollefsen is the founder of Tollefsen Law PLLC with offices in Seattle, Portland, Lynnwood and New York . He is an International business finance lawyer and litigator with

multiple post graduate degrees from both U.S. and European schools. Over the years he has developed a passion for victims of financial fraud. Dr. Tollefsen is a regular contributor to the Chapter Bi-Monthly Newsletter most notably through the "Fraud Law" articles.

This class is just one more example of the fine training opportunities the Chapter sponsors for its members and other interested parties.

New Chapter Members

Please welcome the new members who joined the Chapter during the period mid-Sept 2012 to mid-Nov 2012.

CFEs:

- Bill Reed
- Melissa Cigledy

New CFEs:

- Ben Wolfram

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.

Highlights of October 1-2, 2012, Joint Chapter and ACFE Two-Day Fraud Class

October 1-2, 2012, were the dates of our joint Chapter and ACFE two-day Annual Fraud Class. This event was held at the DoubleTree Hotel, 18740 International Boulevard (across the street from the airport), SeaTac, WA. Registration began at 7:30 a.m. each day.

The title of this two-day class was: "Contract and Procurement Fraud". The course leader was Eric Feldman, CFE, CIG. There were 16 hours of Continuing Professional Education credits for all who attended this fraud class.

Registration for this fraud class was directly with the ACFE (www.ACFE.com, or at 1-800-245-3321). The cost of this class was \$695 for ACFE Members and \$845 for non-members. Registrations of groups of three or more were

eligible for a discount. Pre-registration was required. There was also an \$8 daily parking fee.

This fraud class included the following segments:

The Procurement Process; Legal Elements of Procurement; Bribery and Corruption; Collusion Among Contractors; Collusion Between Contractors and Employees; Fraud in Procurement without Competition; Performance Schemes, Vendor Management; Detection and Prevention; and Investigating Procurement Fraud.

The Chapter Board of Officers assisted with registration and other same-day administrative duties associated with this event.

There were 40 people that

registered for this event and 39 that actually attended, including three individuals from Canada and one individual from Bermuda. There were 11 Chapter Members that attended this event, including four Members of the Chapter Board of Officers.

Mr. Feldman did an outstanding job of presenting the material as well as engaging with the class participants. Further, he taught extensively from actual cases. In fact, the "practical problems" (case studies) in the course book were based on actual events. A key reoccurring theme of the presentation was the crucial importance of conducting "third party due diligence" of contractors and other vendors. In a nutshell, know who you are dealing with and validate (their credentials).

-Renew Membership and report CPE at the same time

-20 CPE required, 10 of which must be fraud related, and 2 of which must be ethics

-10 hours can be carried over every 12 months

The Tidbit: Scam Alerts— (1) Why Older People Are More Prone To Cons— Brain Games; and (2) Test Your Knowledge And Protect Your Cash

Scam No. 1. This information was paraphrased from the March 2011 *AARP Bulletin*, by Sid Kirchheimer.

Why older people are more prone to cons— Brain Games

People over age 65 make up only an eighth of the U.S. population, but represent a third of all scam victims.

There are three common explanations for this disproportionate vulnerability: memory loss, loneliness, and a supposedly more trusting nature. But, other folks who don't fit this description still get scammed. Why? Research suggests the following. The natural aging process can cause subtle shifts in the mind and mind-set that open the way for scammers in unexpected ways. Studies even show that age can dull the ability to spot warning signs that are obvious to younger people.

(a) **Memory loss.** The brain begins to shrink in our 30s. With normal aging, the pace of processing information slows, becoming more noticeable in our 60s. Judgment, reasoning ability, and decision-making skills may change for people with early memory loss. In many scams, such as telemarketing, fake lotteries, etc., you have to act now. The demands for speed are there for a reason. Unless you're patient enough to give yourself more time to process everything, you can be more vulnerable.

Research also finds that other changes that are frequently

shrugged off as memory loss become more common after age 65. If false statements are repeated enough, you might believe them. Your defense is to write everything down. Scammers often call late in the day because the ability to grasp details such as contract terms can start to wane daily around 2:00 p.m.

(b) **Loneliness.** Loneliness or feeling under-valued boosts a senior's risk of falling for scams by 30 percent. A person's need to have status in society may not be met, and it comes down to feeling socially isolated. Even if lots of family, friends, and co-workers are around, a thoughtless remark, a rude store clerk, or private worries can cause a sense of being unappreciated or unnoticed to take root. Scammers step in to provide fake emotional support while taking your money.

(c) **More trusting.** Seniors tend to take people at their word. But, studies find that many older people are in fact better at detecting lies than younger people. Still, older people tend to be more patriotic and more religious, traits scammers often exploit. Patriotism can open the door to scammers who pretend to be from a government agency or a veterans group. Being religious can make people vulnerable to cons involving fake charities and other causes that sound good.

Scam No. 2. This information was paraphrased from the April 2011 *AARP Bulletin*, by Sid Kirchheimer.

Test your knowledge and protect your cash

You weren't born yesterday, but how savvy are you at avoiding scams? Take this quiz and find out.

(a) A message flashes on your computer screen: "Warning! Your system requires immediate antivirus scan." It offers a free scan. What do you do? Multiple Choice Answers: (1) Click "No Thanks" or the corner symbol to close the pop-up message. (2) On a PC, hold down the CTRL and ALT keys and hit "delete". Under the applications tab, choose "end task", then do a full scan with your existing antivirus software. (3) Click "OK" to run the free scan.

(b) Your wallet is lost or stolen. Should you file a report with the police? Multiple Choice Answers: (1) No. The police are unlikely to have time to investigate. (2) Yes. Sending copies of the report to card issuers and credit bureaus will help clear up identify theft.

(c) The phone rings and a recorded voice tells you to call a number concerning an undeliverable package. Which area codes suggest it's a scam? Multiple Choice Answers: (1) 284, 649, 809, or 876. (2) 473, 664, or 784. (3) All of the above.

(d) You receive a \$4,850 check and a letter saying it's partial payment of a lottery win. You're told to deposit the check and wire some or all of the money to

(Continued on page 5)

Scam Alert

Summaries:

(1) "People over age 65 make up only an eighth of the U.S. population, but represent a third of all scam victims."

(2) "You weren't born yesterday, but how savvy are you at avoiding scams?"

Start Planning for the 24th Annual Fraud Conference and Exhibition

Join more than 2,300 anti-fraud professionals as the ACFE Annual Fraud Conference returns to Las Vegas, June 23-28, 2013! It's never too early to begin making plans for this can't-miss event.

Location:

ARIA Resort & Casino
3730 Las Vegas Blvd.
Las Vegas, NV 89158
(866) 359-7757 or +1 (702) 590-7757

The room rates for ACFE Annual Fraud Conference attendees is \$189/night*. A limited number of rooms are also available at the Government Rate.

ACFE on Social Media

Social media consists of social networks like LinkedIn, Facebook, Twitter and blogs. A network is a place for a business or individual to market themselves, network, begin and join discussions, follow interests, get the latest news and socialize.

LinkedIn

Connect and network with professionals all over the world. Update your status with news and links. Recommend connections for professional positions and participate in industry group discussions. Join the ACFE Group—<http://www.linkedin.com/groups?mostPopular=&gid=66889>

Facebook

"Become a friend" of an individual or "like" businesses and groups. Update your status with news, links, photos, videos, polls and more. Like the ACFE—<http://www.linkedin.com/groups?mostPopular=&gid=66889>

Twitter

Network and communicate with others through real-time posts called "tweets." Follow others that share the same interests as you and receive news as it is happening. Follow the ACFE—<http://twitter.com/TheACFE>

YouTube

Watch the latest videos to get a behind-the-scenes look at ACFE events, conferences, seminars and more. Find the ACFE—<http://www.youtube.com/>

[user/TheACFE](http://www.acfe.com/)

Discussion Forums (ACFE members only)

Network and discuss fraud-related topics with fellow ACFE members. Engage with members—<http://www.acfe.com/login.asp?redirect=../community/forums.asp>

ACFE Insights Blog

News, analysis and commentary on the global fight against fraud. Find ACFE Insights—<http://www.acfeinsights.com/>

FraudInfo Blog

Get the latest fraud news as it happens. Find FraudInfo—<http://fraudinfo.com/>

The Tidbit—Continued

(Continued from page 4)

the prize authority for insurance or other fees to get the full jackpot. You should: Multiple Choice Answers: (1) Trash the check. (2) Deposit it and send the requested fee. (3) Deposit it, but don't send the fees.

(e) When getting cash at an ATM, how can you protect your debit card data from scammers? Multiple Choice Answers: (1) Wiggle the ATM's card slot to see if it's secure. (2) On newer ATMs, look for a bright or flashing light at the slot. (3) Cover the keypad as you enter your PIN. (4) All of the above.

(f) After filing a tax return, you get an e-mail from an IRS address seeking personal data. Your response: Multiple Choice Answers: (1) Click on the link in the e-mail to get details. (2) Provide the requested information by e-mail. (3) Delete the message unless it's clearly a reply to an e-mail you sent to the IRS.

Results: 1-2 correct: There's a bull's eye painted on your back; 3-4 correct: So-so; or 5-6 correct: Congratulations!

Answers: (a) (1) Clicking anywhere in the on-screen alert can give your computer a virus. (b) (2) Also alert issuers of other missing cards – driver's

license, Medicare card, etc. (c) (3) All are Caribbean codes. Scammers hope to run up your phone bill by \$50 or more per call. (d) (1) You never have to pay to collect a contest prize. The check is bogus, and your bank will hold you for any money you withdraw. (e) (4) Items (1) and (2) test for "skimming" devices that steal card data, while item (3) blocks prying eyes or cameras. (f) (3) The e-mail is a scam. The IRS doesn't send unsolicited e-mails. If there is an issue with your tax return, expect a letter in the mail.

Fraud Law—November 2012—By John J. Tollefsen, CFE, JD, CCS

Civil Actions under RICO (Part II)

The civil action for RICO is defined in 18 U.S.C.A. § 1964 (c): “Any person injured in his business or property by reason of a violation of section 1962 of this chapter may . . . recover threefold the damages he sustains and the cost of the suit, including a reasonable attorney’s fee” Section 1962 has four subparts and generally prohibits the use of income obtained from a pattern of racketeering activity or through collection of an unlawful debt to purchase, establish, operate, or participate in the affairs of any enterprise in interstate or foreign commerce. Because of the vagueness of this language, courts continue to struggle with its interpretation.

The cause of action

To state a claim, a plaintiff must allege (1) that the defendant received money from a pattern of racketeering activity, (2) invested that money in an enterprise, (3) the enterprise affected interstate commerce, and (4) an injury resulting from the investment of racketeering income distinct from an injury caused by the predicate acts themselves.

Proper venue

Even though section 1964(c) states persons injured through racketeering “may sue therefor in any appropriate United States District court”, the provision is non-exclusive. State courts have concurrent jurisdiction over civil RICO claims. The

Supreme Court explained that the States have concurrent sovereignty with the Federal Government, limited only by the Supremacy Clause. State courts may adjudicate claims under federal law unless the federal law expressly or impliedly preempts state jurisdiction. Implied preemption can arise from the “unmistakable implication from legislative history” or by a “clear incompatibility between state-court jurisdiction and federal interests”.

What is “racketeering activity”?

Section 1961(1) defines racketeering activity and is detailed and extensive. In general it covers all violent crimes, gambling, dealing in obscene matters or controlled substances, bribery, counterfeiting, theft of interstate shipments, embezzlement from pension or welfare funds, extortionate credit transactions, fraudulent identification documents or access devices, mail fraud, wire fraud, financial institution fraud, immigration related frauds, obstruction of justice or criminal investigations, human trafficking, money laundering, interstate transportation of stolen property, copyright or trademark violations, weapons trafficking, fraud in the sale of securities, and intimidation or coercion of government.

What is a “pattern” of racketeering activity?

Section 1961 (5) defines “pattern” to mean two acts of

racketeering activity which occurred within ten years of each other. With the exception of securities fraud, the defendants do not need to have been convicted of a crime. The courts have been troubled in some cases that essentially civil actions can result in the defendants being labeled “racketeers”. Defendants have asked courts to dismiss RICO claims because the claims were scandalous, impertinent, indecent, and defamatory by accusing the defendants of violating criminal statutes. The courts have upheld the plaintiff’s right to allege violations of the civil RICO provisions but have examined carefully the allegations to require strict compliance with pleading rules.

[Continued next issue]

John J. Tollefsen is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, and Certified Controls Specialist. john@tollefsenlaw.com. See TollefsenLaw.com for more information regarding fraud law. The footnoted version of this article can be found at: <http://www.tollefsenlaw.com/answers/The-Law/Fraud-Law/RICO/RICO-Start.asp>

John Tollefsen is also a member of the Chapter’s Web-site and Newsletter Committee and the contributor for all of the information presented in this column.

ACFE Announcements

(1) After its 20th Anniversary, the ACFE has provided a free webinar exclusively for ACFE members entitled “Using the Report to the Nations 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.

Jim Ratley Named Among the “Top 100 Most Influential People”



Congratulations to Jim Ratley, CFE, President and CEO, ACFE on his being named by *Accounting Today* in its annual selection of the Top 100 Most Influential People in Accounting.

Quoting the article in *Accounting Today*, “As

one of the founders of one the foremost fraud educators in the country, and its current chief, Ratley’s mission of keeping the profession and business world abreast of the latest developments in fraud is more important than ever, as tough times

push more people than ever to the dark side.”

Mr. Ratley has served as President and CEO of the ACFE since 2006.

Congratulations to Jim on this special honor!

Chapter Registers as a Supporter of the ACFE’s International Fraud Awareness Week, November 11—17, 2012

The Pacific Northwest Chapter/ACFE has again registered as a supporter of the ACFE’s International Fraud Awareness Week activities during the period November 11-17, 2012.

Organizations around the world lose an estimated five percent of their annual revenues to fraud annually, according to the ACFE 2012 *Report to the Nations on Occupational Fraud And Abuse*,

This program will help to cast a

spotlight on this urgent problem. This week-long campaign encourages business leaders and employees to proactively take steps to minimize the impact of fraud by promoting anti-fraud awareness and education activities.

Individuals and organizations may join the discussion through the ACFE Insights blog. Contact the ACFE’s media relations specialist for additional information.

Our Chapter has been speaking to university students in our geographic area about being trained in the detection and prevention of fraud. For example, Chapter representatives participated in the University of Washington (Tacoma Campus) on October 2, 2012 (James Peet and Gayle Seyl).

The Chapter Board of Officers hopes there will be additional future activities as well.

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 each year, **10 of which must be fraud related, and 2 of which must be on ethics.**

Report your CPE Compliance to the ACFE in your anniversary month (online or by phone).

If a CFE has earned more than 20 CPE hours of CPE in a year, he/she may

carry forward up to 10 of these extra hours to meet their future CPE requirements.

Now you can find all your CPE information in one convenient place. Browse the [My CPE](#) for information and updates on:

- How CPE Works
- CPE Changes from Year to Year
- Maintaining CPE Records / CPE Audit

You may access the [My CPE](#) 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.

Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oregon-acfe.org

Spokane Chapter
www.spokane-fraud.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 Robert Goehring at
President@fraud-examiners.org



Other ACFE Fraud Training Opportunities

- CFE Exam Review Course, November 5-8, 2012, Austin, TX
- Using Data Analytics to Detect Fraud, November 28, 2012, Washington, D.C.
- Contract & Procurement Fraud, November 29-30, 2012, Washington, D.C.
- How to Testify, November 29-30, 2012, Orlando, FL
- Principles of Fraud Examination, December 3-6, 2012, Austin, TX
- Health Care Fraud, December 6-7, 2012, Houston, TX
- Legal Elements of Fraud Examination, December 10, 2012, Las Vegas, NV
- Fraud Risk Assessment, December 11-12, 2012, Las Vegas, NV
- CPE Exam Review Course, January 14-17, 2013, Las Vegas, NV
- Interviewing Techniques for Auditors, January 24-25, 2013, Phoenix (Scottsdale), AZ
- Detecting Fraud Through Vendor Audits, January 30, 2013, Dallas, TX
- Bribery and Corruption, January 31-February 1, 2013, Dallas, TX

The ACFE contact point for all course offerings is Sarah Ellis, Event 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 8-9, 2012, Spokane, WA.
- Joint Annual Fraud Conference, Pacific NW Chapter and WSCPA, December 7, 2012, Bellevue, WA. **Please note the location this year will be at the Courtyard Marriott Hotel in Bellevue, WA.**

To Receive the discounted registration fee for our Chapter's Annual Fraud Conference, contact the WSCPA's Education Operations Manager, Miki McLean, 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.

The Chapter Board of Officers

President
 Robert Goehring — (253) 856-5262
President@fraud-examiners.org

Vice-President
 Bernadette McBride — (360) 791-8824
VicePresident@fraud-examiners.org

Secretary-Treasurer
 Roger Gulliver — (253) 735-2392
Treasurer@fraud-examiners.org

Board Member-At-Large
 Julie Armbrust
Boardmal1@fraud-examiners.org

Board Member-At-Large
 Jennifer Rauch
Boardmal2@fraud-examiners.org

Training Director
 Dr. Norm Gierlasinski
 (206) 439-3800, Extension 3825
TrainingDirector@fraud-examiners.org

President Emeritus
 Joe Dervaes — (253) 884-9303
PresidentEmeritus1@fraud-examiners.org