

The Fraud Examiner



Pacific Northwest Chapter

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September/October 2012 Issue

Message from the President

The ACFE annual *Report to the Nations on Occupational Fraud and Abuse* was issued in August 2012. ACFE members should have received a copy with the July/August edition of *Fraud Magazine*. Non-members can request a copy and view key excerpts on the ACFE website (www.ACFE.com). Not surprisingly, financial statement fraud schemes comprised only 8% of the cases in the ACFE study; however, they caused the greatest median loss at \$1 million. All told more than 20% of the frauds in this study resulted in at least \$1 million in losses. Equally disturbing is that the study found that 40-50% of victim organizations do not recover any of their fraud losses. I encourage the Membership to review this report because it contains a wealth of information and insight.

Just around the corner is the Joint Chapter/ACFE *Contract and Procurement Fraud* training on October 1 & 2, 2012, across the street from SeaTac International Airport at the DoubleTree Hotel in SeaTac, WA. As we are all aware, contract and procurement fraud is the leading component of fraudulent disbursements (largely inclusive of billing schemes). More information about this training is available in this newsletter. Members of the Chapter Board of Officers will assist the ACFE with registration duties for this class.

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 program 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 Probitry Financial Services, Bainbridge Island, WA will represent 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 will be providing information to the students about scholarship programs of both organizations as well as career information applicable to the CFE program. This is always a well attended event.

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 Chapter newsletter.

October 1-2, 2012—Joint Chapter/ACFE Annual Fraud Class—Contract and Procurement Fraud—SeaTac

Upcoming Training

Type:
Joint Chapter/ACFE
Annual Fraud Class

Date:
October 1-2, 2012

Time:
8:00 a.m.-4:45 p.m.
(registration daily at
7:30 a.m.)

Topic:
Contract and
Procurement Fraud

Course Leader:
Eric Feldman, CFE,
CIG; President, Core
Integrity Group, LLC

Where:
DoubleTree Hotel,
18740 International
Boulevard (across the
street from SeaTac
International Airport),
SeaTac, WA

Price:
The fraud class
registration fee is \$695
for Members and \$845
for Non-Members

Registration:
Register directly with
the ACFE at
www.ACFE.com or 1-
800-245-3321. Pre-
registration is required
for this event.

October 1-2, 2012, are the dates of our joint Chapter/ACFE Annual Fraud Class. This event will be held at the DoubleTree Hotel, 18740 International Boulevard, SeaTac, WA (across the street from SeaTac International Airport). Registration begins at 7:30 a.m. each day. The class begins at 8:00 a.m. and ends at 4:30 p.m. each day.

The title of this two-day fraud class is: "Contract and Procurement Fraud". Eric Feldman, CFE, CIG, President, Core Integrity Group, LLC is the ACFE course leader.

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

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.

The cost of this class is \$695 for ACFE Members and \$845 for non-members.

Registrations of groups of three or more are eligible for a discount (contact the ACFE for additional details).

Contact the ACFE for registration procedures. Pre-registration for this Class is required.

There is an approximately \$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 parking facility at the end of the day.

The Chapter Board of Officers will assist with on-site registration duties for this class.

This class is an outstanding way to improve your fraud examination skills in this area.

See you there!

Highlights of August 8, 2012, Bi-Monthly Fraud Seminar

August 8, 2012, was the date of our last event, one of our bi-monthly fraud seminars at our downtown Seattle training location.

There were 2 hours of Continuing Professional Education available to all those who attended this event.

The cost of this fraud seminar was \$20 for members and \$25 for non-members. Student members attended this event at no cost.

The speakers for this event were: Gary Nystul, CFE, CPA, Internal Auditor, City of Bremerton, and Robert

Goehring, CFE, CPA, Audit Manager, City of Kent. Gary and Robert have served 9 and 10 years, respectively, for these cities.

The topic of this fraud seminar was: "Life As An Internal Auditor". The speakers discussed the structure, role, and function of internal audit in their respective organizations. The speakers also discussed certain fraud investigations conducted at these organizations. The speakers also discussed professional internal auditing standards established by the General Accounting Office (GAO), and The Institute of Internal

Auditors (IIA).

For those of us who serve as or interact with internal auditors, this was an eye-opening event, and we learned even more about the critical role internal audit plays in the prevention, detection and investigation of fraud.

There were three central themes: (1) The role and structure of Internal Audit is a policy decision; (2) Internal Audit brings value to the organization; and, (3) Internal Audit is a very rewarding career and opportunity to serve.

Overview of December 7, 2012, Joint Chapter/WSCPA's Annual Fraud Conference in Bellevue

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— Steven Hailey, 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-[Unconfirmed] Special Agent Carrie Nordyke, Federal Bureau of Investigations. Topic: Corporate Fraud.

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

New Chapter Members

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

CFEs:

- <None>

Associates:

- <None>

Affiliates:

- <None>

Students:

- <None>

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 of these classes, 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.

New CFEs:

- <None>

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

(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.

**"The first
and worst of
all frauds is
to cheat
one's self.
All sin is easy
after that."**

-Pearl Bailey

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>

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Puget Sound Special Investigators Conference—Oct 12, 2012

**-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 PNW Chapter of the ACFE is not sponsoring nor endorsing this training. However, we are providing this information as a service to our members.

Puget Sound Special Investigators, Washington's local IASIU chapter, is holding its 19th annual conference on October 12, 2012. The conference will be held at the Landmark Event Center, 23360 Marine View Dr S Des Moines, WA 98128. Registration begins at 7:30 am. The conference will start at 8:30 am and end around 4:30 pm. The cost is \$75.00 if you register by 09/28/2012. A \$15.00 late fee will be applied to registrants after that date. A catered lunch is included with the conference fee.

David Stenhouse will give a presentation regarding extracting metadata and evidence from electronic devices such as cell phones, smart phones, laptops, iPads, and other electronic devices to be analyzed for investigations. Mr. Stenhouse is well known in this field and has assisted in many investigations as well as publishing several articles and papers on the subject. The National Insurance Crime Bureau will give a presentation on cell phone/cell tower analysis and video mapping with application to investigations presented by Anna Kotsovos, Senior Tactical Analyst and Senior Special Agent Greg Newell. Ms. Kotsovos has conducted cell phone analysis and mapping which has resulted

in prosecutions and claim withdrawals. Greg Newell has been with the National Insurance Crime Bureau for more than 11 years and has more than 20 years experience in investigating fraud. After lunch Rory Leid, of Cole, Wathen, Leid & Hall will conduct a mock deposition on Bad Faith. Rory Leid is well known in the area of insurance defense and has been involved in hundreds of litigation cases and Examinations Under Oath during his career. Attendees will receive a certificate for 6.5 hours of continuing education. Please register at the PSSI Website; <http://www.waiasiu.com/conference.html>.

The Tidbit: Scam Alerts: (1) How Can You Spot A “Winnings” Check?; and (2) Beware of Phone Scams—Callers Claim To Be Officials.

(1) **Scam Alert.** This information was paraphrased from an article by Sid Kirchheimer, in the January-February 2011 issue of AARP Bulletin.

So, how can you spot a scam “winnings” check?

The amount is typically under \$5,000, with instructions to deposit it and immediately wire a fee to claim the rest of your contest “winnings”.

Why that amount? Scammers know federal law requires that deposits under \$5,000 must be “made available” within five days. Your account may show that deposit, but the bank is fronting the money until it collects those funds from the check issuer, which can take about ten days. When the check proves to be bogus, you’re on the hook for any money drawn from it.

For checks of \$5,000 or more, your bank can wait longer to credit your account.

(2) **Scam Alert.** This information was paraphrased from a newspaper article by reporter Stacey Mulick, The

News Tribune, Tacoma, WA, No Date— 2010.

Three scams that use the telephone to contact potential victims follow:

(a) One scam focuses on residents throughout the country who might have civil fines they need to pay. Local police departments and the state Department of Revenue have received reports where the caller claims to be a law enforcement officer or a representative from a law firm. The caller says the victim has a civil judgment and owes the court money. To avoid a visit from police and arrest, the victim can provide the caller with a pre-paid credit card number or send a money order. Experts say don’t fall for this scam. Law enforcement agencies do not ask for money from anyone, and do not threaten to arrest you for not paying civil fines.

(b) Another scam targets businesses in the state. The caller claims to be a local law firm (which is not involved in the scam). Sometimes they give the name of a real police officer, and may even know if you’re

involved in a civil judgment. Scammers check court records and do have some legitimate information. They may also be able to have a legitimate phone number show up on the victim’s caller ID when they call. Anyone receiving such calls should contact the local law enforcement agency to verify that this is a legitimate inquiry, and report the scam to the Federal Trade Commission and the state Attorney General’s Office.

(c) Other scammers have been posing as state revenue employees and calling businesses in Washington, trying to trick them into dialing an international number that will charge them for the call. One example is that the caller leaves the number 800-631-4228. At that number, a recording prompts the business to call 10-15-15-8000. If the business does this, \$7 is charged to its phone account. Revenue employees do call businesses that have fallen behind on filing state excise tax returns. Those businesses are asked to call 800-631-4028 (note the slight variation in the telephone number) and are not directed to a second international number.

Scam Alert

Summaries:

(1)
“Winnings” checks may not be valid— if so, you’re on the hook for any losses.”

(2) “Phone scammers may claim to represent a law enforcement officer or a law firm.”

ACFE on Social Media Continued

(Continued from page 4)

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>

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/>

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

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.

Civil Actions under RICO (Part I)

The Racketeer Influenced and Corrupt Organizations Act of 1970 ("RICO", 18 U.S.C.A. §§ 1961 et seq.) created a civil law cause of action (§ 1964) for violations of its provisions. Exclusive venue is in federal District Courts which are empowered to award triple monetary awards, attorney fees, and to issue equitable orders preventing and restraining violations, including divestiture of an interest in any enterprise, restrictions on future activities or investments of any person, and the dissolution or reorganization of the enterprise.

In order to obtain relief, the plaintiff must prove two "predicate offenses" (violations of § 1962) which prohibits persons who derive income from a pattern of racketeering activity or through the collection of an unlawful

debt to invest the income in any enterprise which engages in interstate commerce. The statute does not mention "organized crime" or limit its application to criminal endeavors and can be applied to legitimate businesses. This article provides a general overview of how the civil law of RICO has developed in the courts.

Connection to organized crime

Because of the treble damages, courts have struggled to place some limitations on this broad and poorly drafted statute. Nevertheless, courts agree that the plaintiff does not have to prove a criminal conviction or indictment to seek civil damages. There is a disagreement whether civil RICO claims must have a connection to organized crime or can be alleged against legitimate businesses. In the Ninth Circuit, the courts apparently disagree among themselves. Some require a connection to organized crime and some do not. In *Crocker Nat. Bank v Rockwell International Corp.* (1982, ND Cal) the court held that no connection to organized crime is required for a civil RICO action. In 1984 the Northern District of California agreed (*Wilcox v Ho-Wing Sit*) in a case in which the plaintiffs, limited partners in an investment company, alleged that the defendant general and limited partners fraudulently induced the plaintiffs to sell stock and invest the proceeds in an investment company. The court rejected the defendants'

contention that RICO plaintiffs must allege a "nexus" or "link" to organized crime on the part of the defendants.

They reasoned that Congress purposely declined to require that a RICO defendant be proved a member of organized crime for two reasons: 1) Congress was concerned a limitation of the statute to organized crime members would create an unconstitutional "status" offense based on the affiliation rather than the conduct of the defendants; and 2) Congress wanted to avoid imposing a difficult if not impossible burden of proof against defendants who were adept at concealing their organized crime connections.

The Central District of California disagreed with the Northern District. In 1983 (*Hokama v E.F. Hutton & Co.*), the court dismissed a civil RICO action because the plaintiff failed to allege that the defendant was connected to organized crime. Although noting that the issue was a difficult one on which reasonable minds might differ, the court said it was clear that the overriding purpose of Congress in enacting RICO was to seek the eradication of organized crime. According to the court, there was nothing in the legislative history to suggest that Congress intended to create a private right of action for violations by ordinary businesses or parties, therefore, plaintiffs in RICO suits must allege some link to organized crime.

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 Chapter Newsletter of the Year Award for 2012



Pictured above is Chapter President Joe Dervaes accepting this award from D. Bruce Dorris, J.D., CFE, CPA, CVA, Vice President and Program Director/ACFE at the ACFE's 23rd Annual Fraud Conference and Exhibition at the Gaylord Palms Resort Hotel and Convention Center in Orlando, Florida on Tuesday, June 19, 2012, at the morning general session. Congratulations to the Board and Members of the Pacific Northwest Chapter/ACFE.

A special recognition is due to President Emeritus Joe Dervaes and Board Member-At-Large Julie Armbrust for all of their hard work and dedication to the creation, development and publication of the Chapter's bi-monthly Newsletter.

Also pictured above is President, Robert Goehring, Director-At-Large, Julie Armbrust, and President Emeritus Joe Dervaes displaying this award at the August 8, 2012, bi-monthly Fraud Seminar at our downtown Seattle



training location. Chapter Member John J. Tollefsen (not pictured) is also a regular contributor of material for the "Fraud Law" column in the Chapter Newsletter.

Congratulations to all for your hard work on the Chapter's Newsletter and Web-Site Committee. The Chapter Board of Officers is proud of our accomplishments, and so is the ACFE. This is the second time the Chapter has won this award in recent years (2010 and 2012). Yea Team!

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 any 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.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 Robert Goehring at
President@fraud-examiners.org



Other ACFE Fraud Training Opportunities

- Advanced Fraud Examination Techniques, September 24-26, 2012, Austin, TX
 - Contract and Procurement Fraud, October 1-2, 2012, Seattle, WA
 - CFE Exam Review Course, October 15-18, 2012, New York, NY.
 - Using Data Analytics to Detect Fraud, October 17, 2012, Los Angeles, CA
 - Money Laundering Schemes: Identifying & Investigating, October 18-19, 2012, Los Angeles, CA
 - Tracing & Recovering Fraud Losses, October 29-30, 2012, Boston, MA
 - Auditing for Internal Fraud, October 29-30, 2012, Columbus, OH
 - Investigating on the Internet, November 1-2, 2012, Salt Lake City, UT
 - 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.
- 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 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

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