

The Fraud Examiner



Pacific Northwest Chapter

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January/February 2013 Issue

Message from the President

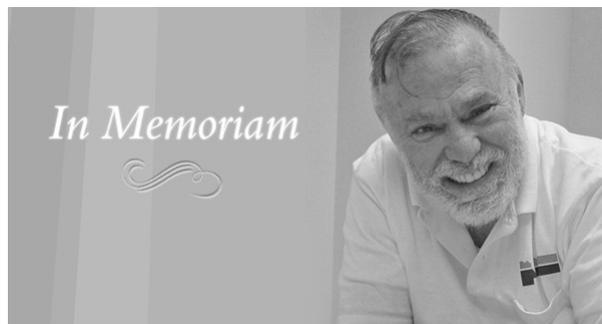
Joint CFE Chapter/WSCPA Annual Fraud Conference

The Chapter Board of Officers is pleased to report that this CFE Chapter and WSCPA one-day fraud training was a very successful event. Conference attendees rated their overall satisfaction for the event with a score of 4.0 (on a 5.0 scale). There were 92 individuals who attended this event on Friday, December 7, 2012, including 16 Chapter members. Thanks to all who attended for your support of our Chapter's fraud training mission. Special thanks to Chapter President Robert Goehring and Training Director Norm Gierlasinski for serving as Co-Chairs for the Conference. Thanks also to Board of Officer Members Bernadette McBride, Roger Gulliver and Jennifer Rauch for performing speaker introductions and networking with the speakers and attendees. See page four of this newsletter for additional information.

Annual Chapter Dues

Annual Chapter dues and fees are due beginning in January 2013. The dues/fee structure has not changed from prior years. See page eight of this newsletter for additional information.

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



Gilbert Geis, Ph. D, CFE Passes Away

Gilbert Geis, Ph.D., CFE, passed away on November 10, 2012 at the age of 87 after a long illness.

Dr. Geis served as the ACFE's second president and one of the early pillars of the ACFE. He was instrumental in forming the phi-

losophy of the ACFE.

He served as the former professor emeritus of criminology, law and society in the School of Social Ecology at the University of California at Irvine.

Gil Geis was a giant in criminology research and teaching. His seminal ideas helped create the ACFE. He was a mentor and advisor to us. But above all, he was a genuine and kind friend. We will miss him greatly.

Upcoming Training

Type:
Bi-Monthly Chapter
Fraud Seminar

Date:
February 13, 2013

Time:
2:30 p.m.—4:45 p.m.

Topic:
“Discovering the Secrets of
Detecting Fraud in
Accounts Receivable”

Speaker:
Joseph R. Dervaes, CFE,
ACFE Fellow, CIA

Where:
Downtown Seattle at
1000 Second Avenue in
the Training Room on
the 28th Floor of the
Washington State
Housing Finance
Commission’s offices.
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 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 for this event.

February 13, 2013, Chapter Fraud Seminar in Seattle— Discovering the Secrets of Detecting Fraud in Accounts Receivable

Wednesday, February 13, 2013 is the date of our next fraud training seminar in the **Training Room** of 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. Pre-registration is not required. Register and pay at the door.

The topic of this fraud seminar is “Discovering the Secrets of Detecting Fraud in Accounts Receivable”. The speaker is Joseph R. Dervaes, CFE, ACFE Fellow, CIA. Joe retired after 42.5 years of audit and fraud examination services in 2006 as the Audit Manager for Special Investigations for the Washington State Auditor’s Office. He was responsible for managing the agency’s Fraud program and

participated in over 730 fraud cases involving losses of over \$13 million during his 20-year tenure in this position. In 2003, Joe received the ACFE’s coveted Donald R. Cressey Award for his lifetime contributions to fraud detection, deterrence, and education. His is the former Chair of the Board of Regents (Regent Emeritus), former Chair of the ACFE Foundation’s Board of Directors, and a former member of the Board of Review, serving 13 consecutive years on these ACFE international leadership positions which ended in 2011. He is also President Emeritus of the Pacific Northwest Chapter/ACFE, serving 19 consecutive years on the Chapter’s Board of Officers until his retirement in 2012.

This session will examine many aspects of accounts receivable fraud, which comes directly from the speaker’s life experiences investigating

fraud cases in state and local government in the state of Washington. Topics include: segregation of employee duties and monitoring; off-book and on-book accounts receivable; check for cash substitution and lapping schemes; other account manipulations; eliminating customer accounts and fictitious account adjustments; and, stealing the statements. This session will give the attendees a wide range of knowledge about this interesting type of fraud employees commit against their employers. Come and find out who does this and why to improve your own fraud examination practice.

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

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.

Overview of April 10, 2013, Chapter Fraud Seminar in Seattle—Ethics for Fraud Examiners

April 10, 2013, is the date of our following Chapter fraud training seminar in the **Training Room** of 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. Pre-registration is not required. Register and pay at the door.

The topic of this fraud seminar is: “The Three C’s – Competence, Confidentiality, & Compliance” The speaker is Dr. Brian K. Stevenson, the John L. Aram Chair of Business Ethics at Gonzaga University’s School of Business Administration, Spokane, WA. Dr. Stevenson earned a Ph.D. in philosophy from Tulane University in 1991. He has been a faculty member at Gonzaga since 1992.

He was a member of the Philosophy Department until Fall 2008, when he was invited to assume the John L. Aram Chair of Business Ethics in the School of Business Administration. He has taught business ethics and related courses for 24 years. He is an active member of several external committees and services, including the Spokane City Ethics Committee, Providence Sacred Heart Urban Ethics Committee, and the Hospice of Spokane Committee. He is also an Ethics CPE Provider for the Washington State Board of Accountancy. This session represents Part II of Dr. Stevenson’s February 8, 2012 Seminar presentation which was entitled “Ethics for Fraud Examiners”.

Part II covers the continuing competency requirements as set forth in WAC 4-30 and the basis for board imposed discipline.

The April 10, 2013 seminar will cover sections from WAC 4-30, “Ethics and Prohibited Practices,” which address concerns for professional confidentiality, compliance and the use of advertising, as well as those from the AICPA Code of Conduct will be discussed in detail. Similarities and variances between the two sets of standards will be noted. Brief case studies will be used as illustration. Session participants will be asked to be actively involved in discussion of the case studies.

This class has been approved by ACFE and meets the two hours of ethics training required by the ACFE each year.

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New Chapter Members

Please welcome the new members who joined the Chapter during the period mid-Nov 2012 to mid-Jan 2013.

CFEs:

- None

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.

Additional Training Opportunity — Computer Technology Investigators Network (CTIN) Digital Forensics Conference

The CTIN Digital Forensics Conference will be held March 13-15, 2013, at the Hilton Seattle Airport & Conference Center (17620 International Blvd., Seattle, WA).

Speakers include experts and published authors in the field of digital forensics and cyber security.

Topics include: Mobile Device Forensics, Internet Forensics, Physical Memory Analysis,

Open Source Tools, Data Carving, Registry Forensics, Placing the Suspect Behind the Keyboard, Triage and Live Forensics CD, and more.

Door prizes include forensic software suites from various commercial vendors.

The cost is \$350 for three days of training and education in digital forensics.

More information about this

conference, including registration information, is available at www.ctin.org.

CTIN has been providing high tech crime fighting training since 1996 in the areas of high-tech security, investigation, and prosecution of high-tech crimes for both private and public sector security and investigative personnel and prosecutors.

CTIN is a 501(c) non-profit organization.

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

Friday, December 7, 2012, was the date of our joint Chapter and WSCPA Annual Fraud Conference. This event was held at the Courtyard Marriott Hotel in Bellevue, WA.

There were eight hours of Continuing Professional Education credits for all who attended this conference. The Conference Co-Chairs were Chapter President Robert Goehring and Chapter Training Director Dr. Norm Gierlasinki.

Registration for this conference was directly with the WSCPA at www.wscpa.org. The cost of this conference was \$250 for Chapter and WSCPA Members and \$325 for non-members. Pre-registration was required.

This fraud conference included the following segments:

“Computer Forensics—Parts I & II” (Mike Andrew, Vice President, Cyber Security Institute/Cyber Security Academy).

The presentation included four case studies, including a case (“Bait and Switch”) in which the defendants downloaded data even after the date of a court order prohibiting this action. Even beyond the technical aspects of

this case, was the importance of being able to establish the timeline of critical events.

“Identity Theft Related Fraud Schemes: Detection and Prevention” (Robert E. Holtfreter, Ph.D., CFE, CICA, Distinguished Professor of Accounting & Research, Central Washington University).

Dr. Holtfreter presented the latest scams including the “grandparent scam” in which the crook contacts the victim and claims to be a grandchild in need of money to get out of jail, etc. Also included were the numerous “person of authority” scams in which the crook claims to be from the IRS, FBI, the bank, etc. in an effort to obtain your personal information.

“Data Breaches: An Analysis of Internal and External Causal Factors and State and Federal Data Notification and Data Protection Legislation (Robert E. Holtfreter, Ph.D., CFE, CICA, Distinguished Professor of Accounting & Research, Central Washington University).

This presentation included a “Workplace Identity Theft Quiz” which can be used to assess an organization’s risk.

“Breard and Hiatt Case Studies and Securities Hot Topics—Parts I & II (Martin Cordell and Janine Rhone, Department of Financial Institutions).

The presentation focused on two cases, including a \$2.5 million “all cash” fraud. The later case really focused on the victims and the importance of putting of a face behind the numbers.

“Corporate Fraud” (Special Agent Carrie Nordyke, Internal Revenue Service, Corporate Fraud).

Did you know that a \$140 million Ponzi scheme involving at least 730 “investors” occurred in Washington State (Fredrick Darren Berg and The Meridian Mortgage Investor Funds)?

“Mortgage Fraud” (Special Agent Hilary Sallee, Federal Bureau of Investigations, Mortgage Fraud).

The presentation emphasized that there is a difference between “fraud for profit” and “fraud for housing”. It is really amazing that a “straw buyer” would risk destroying his/her credit for a \$5,000—\$10,000 payment to participate in mortgage fraud!

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.

The Tidbit: Scam Alerts— (1) Stopping Junk Mail And Preventing Mail Fraud; and (2) Gizmos That May Take You For A Ride—More MPG

Scam No. 1. This information was paraphrased from an article in The News Tribune, May 1, 2011, by Reporter Jim Miller (SavySenior.org) .

Stopping junk mail and preventing mail fraud

How can I reduce junk mail my aging parents get? They get 25 pieces of junk mail each day, and I just discovered that they've given away about \$2,000 over the past year to many of the sleazy groups that mail this junk. How can I stop this?

Answer: Millions of seniors get bombarded with unwanted junk mail, including mail fraud schemes that you and your parents should be particularly leery about. Here's what you can do to help:

Senior Alert. While junk mail comes in many different forms – credit card applications, sweepstakes entries, magazine offers, coupon mailers, donation requests, political fliers, catalogs, and more – the most troublesome type that all seniors need to beware of is mail fraud. This is the worst of junk mail that comes from scammers who are trying to take your money.

Mail fraud can be tricky to detect because there are many different types of schemes that may seem legitimate. Some of the most common mail scams targeting seniors are: fake checks (see fakechecks.org), phone sweepstakes, foreign lotteries, free prizes or vacations,

donation requests from charities or government agencies that don't exist, get-rich chain letters, work-at-home schemes, and inheritance and investment scams. If your parents are getting any type of junk mail that is asking for money in exchange for free gifts or winnings, or if they're receiving checks that require them to wire money, they need to call the U.S. Postal Inspection Service at 877-876-2455 and report it, and then throw it away.

Unfortunately, once a person gets on these mail fraud mailing lists, it's very difficult to get off. That's because these criminals regularly trade and sell mailing lists of people they believe to be susceptible to fraud, and they won't remove a name when you request them to do so. Knowing this, a good first step to help protect your parents is to alert them to the different kinds of mail fraud and what to watch for. The U.S. Postal Inspection Service offers some great publications and videos (see postalinspectors.uspis.gov) that can help with this. Another option is to see if your parents would be willing to let you sort their mail before they open it so you can weed out the junk. You may want to have the post office forward their mail directly to you to ensure this happens.

If your parents feel compelled to donate to certain charities, ask them to let you check them out to make sure they're legitimate. You can do this through your state

attorney general's or charity regulator's office (Secretary of State Office in Washington state). Or, go to charity watchdog sites like charity-watch.org, give.org, or charitynavigator.org.

While scammers aren't likely to take your parent's name off their mailing lists, most legitimate mail-order businesses will. To do this, start with the Direct Marketing Association which offers a consumer opt-out service at dmachoice.org. This won't eliminate all the junk mail, but it will reduce it. The opt-out service is free if you register on-line, or \$1 by mail.

Then, to put a stop to the credit card and insurance offers your parents get, call the consumer credit reporting industry opt-out service at 888-567-8688, and follow the automated prompts to opt them out for either five years or permanently. Be prepared to give their Social Security numbers and dates of birth. You can also do this on-line at optoutprescreen.com. If you choose the permanent opt-out, you'll have to send them a form in the mail.

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

Gizmos that may take you for a ride—More MPG

Along with high gasoline prices and Summer vacations comes high-gear hawking of gadgets that promise more

(Continued on page 6)

Scam Alert

Summaries:

(1) "Mail fraud can be tricky to detect because there are many different types of schemes that may seem legitimate"

(2) "Advise from the experts . . . Properly maintain your car, avoid jackrabbit starts, and do other common -sense tips without purchasing these devices."

The Tidbit—Continued

miles per gallon. Some of these gizmos improve mileage by 20 percent or more, promoters claim, by harnessing special science approved by the Federal Government. Breathless customer testimonials for the devices, available on-line and at select brick-and-mortar retailers, further bolster the allure.

The products typically cost \$50 - \$250. Experts say if you buy them, you'll just be taken for a ride. Testing organizations haven't found a single gadget that lives up to its claims. One stated their testing found five did nothing, two actually increased fuel consumption, and one set a car on fire. Consumer Reports issued a "don't waste your money" warning, echoed by the Federal Trade Commission and the Better Business Bureau. The Environmental Protection Agency has tested (but never endorsed) more than 100 such devices and found that none significantly improve mileage and some may damage your automobile's engine.

Advice from the experts at www.fueleconomy.gov say to properly maintain your car, avoid jackrabbit starts, and do other common-sense tips without purchasing these devices.

The scientific explanation.

Promoters claim fuel-line magnets will break up "clumped" fuel molecules so that gas burns more efficiently. The experts say that gasoline molecules don't clump up and don't respond to magnetic force.

Engine ionizers clip to spark plugs, supposedly to increase combustion efficiency. The experts say that increased combustion serves to decrease power and can trigger an engine fire.

Vortex generators are said to mix fuel more efficiently with air. The experts say what they really do is

reduce the air flowing into the manifold thereby reducing power.

Vapor injectors are said to convert raw fuel to vapor outside the engine for better performance. The experts say that engine computers prevent any such benefit.

Water injectors use technology that provided emergency power in World War II planes. Tests by experts show this technology doesn't work in automobiles.

A device that plugs into a cigarette lighter is claimed to "smooth out noise" in electrical systems and increase mileage. Tests by experts found no such gains.

So, what do all these devices actually do? They light up when you plug them in. That's it.

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>

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—January 2013—By John J. Tollefsen, CFE, JD, CCS

Civil Action under RICO (Part III)

Direct causation must be proven

In fraud cases there are often many people who are harmed. The courts have attempted to minimize liability by limiting claims to those who are directly damaged. Under standard legal interpretation of a statute, the injury must have “proximately caused” the injury. The courts often apply a “but for” test. The injury would not have occurred “but for” the activity. In RICO cases, the courts have narrowed proximate cause to allow only a limited class of victims to recover if they can show “direct cause”. “Despite the wide loop thrown by the Congress when it enacted [RICO], the statute was not intended to snare every business fraud perpetuated in the United States, nor were the treble damage and attorney fee provisions of § 1964(c) intended to create a lawyers relief fund.” For example, a case brought by auditors who were harmed when they failed to detect a fraudulent scheme of the company they audited, fraud was dismissed. The court reasoned RICO was not designed to compensate people who are tools of the criminal conspiracy. It limited the scope of RICO to owners, customers, and competitors of the enterprise but excluded vendors. The court believed that Congress did not intend to provide treble damages to people who supply office equipment or financial or legal

services to the enterprise. A court dismissed an action by a broker-dealer whose trading and credit facilities were used in the fraudulent scheme and was damaged by being named in numerous legal actions by victims. Assuming the firm was innocent, the court reasoned that the legal actions were a new fraud and were not related to the original fraudulent scheme. Shareholders of a bankrupt telecommunications company alleged they suffered loss because the fraud forced the company into bankruptcy. The court dismissed the case because the shareholders lacked standing to sue under RICO since injury was to the corporation and shareholders’ rights were derivative. The claim could only be asserted by the corporation.

Nexus to affairs of enterprise must be shown

Defendants are liable if they “participate” in the affairs of an enterprise through a pattern of racketeering activity. The courts require there be sufficient nexus between the racketeering activity and the affairs of the enterprise. The racketeering activity does not need to be the main occupation of the entity. In a case involving a car rental company whose officers were accused of securities fraud, a court held that it was sufficient nexus to prove that a significant portion of the company’s activities included investing in other companies. In an action by a

corporation alleging that former officers had engaged in a conspiracy of bribes and kickbacks, the court ruled that proof the defendant was able to commit the offenses solely by virtue of his position in the enterprise and the offenses are related to the activities of that enterprise was sufficient nexus. The scheme was to divert funds from the defrauded corporate enterprise and channel them through another corporation in exchange for securing subcontracts. The court found that the activity constituted a significant part of the affairs of the enterprise and was intimately and inseparably connected to the enterprise.

[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.

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 be 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 Conference attendees is \$189/night*. A limited number of rooms are also available at the Government rate.

Annual Chapter Dues

-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

Annual Chapter dues and fees are due beginning in January 2013. 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); and \$-0- for Retired Members and Student Members.

The Chapter sent out e-mail notices and membership renewal forms for Calendar Year 2013 in January 2013. For those of you who are not required to make annual dues payments (i.e., retired members and student members), please complete and send in your

membership 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 contact Chapter President Robert Goehring.

All of the necessary forms are available on the Chapter website (www.fraud-examiners.org).

Please mail your Chapter membership renewal form and dues/fees (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 support of our Chapter fraud training mission.

Presentation of the 2012 Chapter Distinguished Achievement Award

“You were not hired to make tick marks, you were hired to think.”

- Allen F. Brown

Make sure to attend the Chapter's February 13, 2013, bi-monthly fraud seminar in downtown Seattle to support one of your fellow Chapter members.

At this meeting, the Chapter will present its 2012 Distinguished Achievement Award to Gayle Ann Seyl, CFE, AHFI, founder of Probity Financial Services in Bainbridge Island, WA.

The Chapter Board of Officers approved this award at its February 8, 2012 meeting in Seattle. In addition, the Membership of

our Chapter also approved this award at its June 13, 2012, Annual Luncheon and Business Meeting in Tukwila.

Gayle is being recognized for her many years of service and leadership to the Chapter, including her long-standing attendance at our Chapter fraud seminars. Gayle was also a speaker at one of our Joint Chapter/WSCPA Annual Fraud Conferences on the topic of Health Care Fraud. She also serves on the Chapter's Community/University Outreach Committee where she is the university representative to

the students and student organizations at the University of Washington's Tacoma Campus.

Pictures will be taken when the presentation is made and will be included in the next issue of the Chapter Newsletter.

The Board of Officers joins the entire Chapter Membership in congratulating Gayle for her continued fine achievements on behalf of the Chapter!

Presentation of the 2012 Chapter Incentive Program Award

Make sure to attend the Chapter's February 13, 2013, bi-monthly fraud seminar in downtown Seattle to support one of your fellow Chapter members.

At this meeting, the Chapter will recognize the recipient of the Chapter's first annual Chapter Incentive Program award—Victoria Brazil.

The Chapter Incentive Award Program was established in June 2011 effective with the 2012 calendar year. The primary purpose of this program is to

encourage Associate Chapter Members to obtain the CFE professional certification and attend Chapter meetings and events.

The Program provides up to a maximum \$500 per calendar year to one Chapter Associate Member. See the Chapter website (www.fraud-examiners.org) and page 10 for specific eligibility requirements.

If there is more than one eligible applicant that meets these requirements, then selection is by drawing at the subsequent year

February bi-monthly fraud seminar. There was one applicant that met these requirements for the 2012 award. Victoria Brazil obtained the CFE credential in May 2012, and met all of the other Program requirements.

Pictures will be taken when the check is presented and will be included in the next issue of the Newsletter.

The Board of Officers joins the entire Chapter Membership in congratulating Victoria Brazil as recipient of this award!

Announcing the 2013 Chapter Incentive Program Award

The Board of Officers is pleased to announce to Associate Members (and those planning on becoming Associate Members) that they can start thinking about meeting the requirements for the 2013 Chapter Incentive Program award.

Each calendar year (January 1 through December 31) the Board of Officers recognizes one Associate Member who becomes a Certified Fraud Examiner during that year and meets other requirements, by granting him/her an award of not more than \$500 to help defray the costs of obtaining the CFE professional credential.

See the Chapter website ([www.fraud-](http://www.fraud-examiners.org)

www.fraud-examiners.org) for specific information concerning eligibility and the selection process.

Key items (Not All-Inclusive):

- Deadline for fulfilling all of the requirements—December 31, 2013
- Applicant must be an Associate Member of the Chapter and provide written notice of intent to the Board of intent to apply for this award
- Applicant must pass the CFE Examination and obtain the CFE

Credential,

- Applicant must attend at least two of the Chapter's Bi-Monthly Fraud Training Seminars
- Applicant must incur eligible expenses that are not reimbursed by his/her employer or other party

The winner will be determined through drawing if more than one person meets the eligibility requirements. The winner will be announced at the February 2014 Chapter Fraud Seminar.

Good luck to all!

Free ACFE CPE with Members Only Webinars

For dues paying ACFE members the ACFE offers free training. The webinars are typically 60 minutes in length and are equal to 1 credit hour of ACFE approved CPE credits.

Archived webinars will be available for 12 months from the date of the live event. More information can be found

at <http://memberwebinars.acfe.com>.

Recent Archived Webinars include:

- The Great Brain Robbery: Innovative Ways Criminals Are Compromising Your Enterprise Assets
- Addressing Fraudulent Payment

Activity with Advanced "Decision Management Analytics"

- An Enterprise Approach to Fraud Detection and Prevention in Government Programs
- Social Media Evidence in Fraud Investigations: Case Studies and New Best Practices

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

- 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
- Fraud Related Compliance, February 4, 2013, Los Angeles, CA
- Mortgage Fraud, February 5-6, 2013, Los Angeles, CA
- Advanced Interviewing Techniques Workshop, February 11-14, 2013, Austin, TX
- Investigating on the Internet, February 25-26, 2013, New Orleans, LA
- CFE Exam Review Course, February 25-28, 2013, Houston, TX
- Tracing and Recovering Fraud Losses, March 4-5, 2013, New York, NY
- 2013 European Fraud Conference, March 17-19, 2013, Prague, Czech Republic
- Using Data Analytics to Detect Fraud, March 20, 2013, Chicago, IL

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 (to be announced)
- Joint Annual Fraud Conference, Pacific NW Chapter and WSCPA (December 2013)

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.

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