

The Fraud Examiner



Pacific Northwest Chapter

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March/April 2015 Issue

Message from the President

Pacific Northwest Chapter Annual Fraud Conference

Registration is now open for the Pacific Northwest Chapter/ACFE 1st Annual Fraud Conference. The one-day conference will be held on May 8, 2015, at the La Quinta Inn & Suites in Tacoma, WA. There will be four dynamic speakers presenting on topics including financial services industry fraud, insurance fraud, ACFE Ethics, and the role of investigative journalism in fighting fraud. Chapter Members and Associate Members can attend for as low as \$100 (\$125 for non-members). See additional details on pages 4-6 and on the Chapter website (www.fraud-examiners.org). I hope to see you there for great fraud training and an opportunity to network with other fraud-fighting professionals!

ACFE Annual Global Fraud Conference

See also page 7. Although the Chapter Team Registration process is over, there is still time to register for the 26th Annual ACFE Global Conference and Exhibition in Baltimore, MD June 14-19, 2015. Information regarding this conference can be found at <http://www.fraudconference.com>. Headline speakers include, Brian Krebs, Journalist, Leslie R Caldwell, Assistant Attorney General Criminal Division, U.S. Department of Justice, James T. Reese, Ph.D., Former FBI Criminal Profiler and Lesley Stahl, Broadcast Journalist.

2015 Chapter Dues

Annual Chapter dues are due beginning in January 2015. 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. Chapter Members receive a number of financial benefits, including a \$25 discount for the Chapter Annual Fraud Conference. See additional details on page 12 and on the Chapter website.

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 President Emeritus Joe Dervaes, CFE, ACFE Fellow, CIA, was the speaker at our February 11, 2015, Fraud Seminar in Seattle, WA. The topic was, "Fishing in Dangerous Waters—A Computer Fraud." Of particular note, Joe stepped up when the scheduled speaker

was unable to present for this event. See page 3 for more information.

(2) Chapter Board Member-at-Large James S. Peet, Ph.D, CFE, will be the speaker at our June 10, 2015, Fraud Seminar in Tukwila, WA. There will be two topics: "Washington Legislative Update—Impact to CFEs" and "Ensuring the Chain of Custody in the Private Sector". See page 2 for more information.

(3) Chapter Board Members-at-Large James Peet, Ph.D, CFE and Pete Miller, CFE, CPA, and Chapter Member Ken Wilson, CFE, testified on January 27, 2015, at a legislative hearing held by the House Business & Financial Services Committee in support of obtaining an exemption for CPAs from the Private Investigator licensing requirement. House Bill 1263

(Continued on page 2)

Upcoming Training

Type:

Annual Luncheon
Business Meeting and
Fraud Seminar

Date:

June 10, 2015

Time:

Noon—2:00 p.m.

Topic:

CPA Washington
Legislative Update for
CFE's Providing Private
Investigator Services

Speaker:

James Peet, Ph.D., CFE

Where:

Bahama Breeze
Restaurant, 15700
Southcenter Parkway,
Tukwila, WA

Price:

The luncheon is free, but
the fraud seminar fee is
\$10 for Chapter Mem-
bers and \$15 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

Chapter Members In The News—Continued

(Continued from page 1)

would exempt CPAs from this
requirement. Stay tuned to the
next newsletter for the results.

Other Chapter members are
encouraged to notify President
Robert Goehring (President@
fraud-examiners.org) about

their recent or future
presentations or publications so
that these events can be
publicized in the newsletter.

Overview of the June 10, 2015, Chapter Annual Luncheon Business Meeting and Fraud Seminar in Tukwila

June 10, 2015, is the date of our
Chapter Annual Business
Luncheon Business Meeting and
Fraud Seminar at the Bahama
Breeze Restaurant, 15700
Southcenter Parkway, Tukwila,
WA.

There is 1 hour of Continuing
Professional Education available
to all who attend this event.

The cost of this fraud seminar is
\$10 for Members and \$15 for
non-members. Student
members may attend this event
at no cost. The luncheon is
free, and we always have a
wonderful meal prepared for the
attendees. Pre-registration is

not required. Register and pay
at the door.

The speaker will be James S.
Peet, Ph.D., CFE. James is a
geography instructor at Highline
College, and is also the Principal
Manager of Peet & Associates,
LLC, professional Private
Investigative Agency specializing
in the prevention and
investigation of fraud and white
collar crimes in the
transportation industry. James
worked in law enforcement as a
National Park Service Law
Enforcement Ranger and as a
police officer with the City of
Alexandria, VA prior to
attending graduate school. He

has been a licensed PI since
2008 and earned his CFE in
2011. James has published
several fraud articles in *Pacific
Maritime Magazine*, and one in
Fraud Magazine. He also works
with the University Outreach
Committee to inform college
and university students in the
South Sound about the ACFE.
James also serves as a Board
Member-at-Large of the Pacific
Northwest Chapter/ACFE..

There are two topics for this
fraud seminar: "Legislative
Update—Impact to CFE's" and
"Ensuring the Chain of Custody
in the Private Sector".

Planning for the ACFE 26th Annual Global Fraud Conference and Exhibition—June 14-19, 2015—Baltimore, MD

Join nearly 3,000 anti-fraud
professionals at the 26th
Annual Fraud Conference in
Baltimore, MD June 14-19,
2015.

Location:
Baltimore Convention Center
One West Pratt Street
Baltimore, MD 21201
(410) 649-7008

Individual Registration:
Register online or contact the
ACFE at (800) 245-3321.

Details can be found at <http://www.fraudconference.com>

With tight budgets and
increased scrutiny on business
travel, gaining approval to
attend conferences can
sometimes pose a challenge. It
is important to demonstrate
the benefits of attending in
order to justify the expense.

The ACFE has now provided a
"Justification Toolkit"
including a letter you can use.

Group/Team Registration is
now closed. The Pacific
Northwest Chapter/ACFE
participated in team
registrations.

There were six members of
the Pacific Northwest
Chapter/ACFE that registered
as part of the ACFE Team
Registration process and
received at least a \$100
registration discount.

See page 7 for information on
the Keynote speakers.

Highlights of the February 11, 2015, Chapter Fraud Seminar in Seattle—Fishing in Dangerous Waters-A Computer Fraud Case Study

The most recent Chapter Fraud Seminar was held on February 11, 2015, at our downtown Seattle training facility. There were 2 hours of Continuing Professional Education available to all who attended this event.

There were 26 people that attended this event. A significant number of those attending also paid their 2015 annual Chapter dues at that time.

The topic of this fraud seminar was: “Fishing in Dangerous Waters - A Computer Fraud Case Study.”

The speaker for this event was Joseph R. Dervaes, CFE, ACFE Fellow, CIA. Joe specialized in employee embezzlement fraud in state agencies and local governments. He retired from the Washington State Auditor’s Office in July 2006 after completing more than 42 years of federal, state, and local government audit and fraud examination service. At his retirement, he was the Audit Manager for Special Investigations where he was responsible for managing the agency’s statewide Fraud Program. He monitored all fraud audits throughout the state

and participated in the investigation of over 730 cases involving losses of over \$13 million during his 20-year tenure in this position.

Joe was the 2003 recipient of the ACFE Donald R. Cressey Award for lifetime contributions to fraud detection and deterrence. He served in ACFE worldwide leadership positions on the Board of Regents, the Board of Review, and the ACFE Foundation’s Board of Directors for over 13 years. He is an ACFE Fellow and authored a byline column, “Fraud’s Finer Points,” for *Fraud Magazine* for over 13 years.

He is the founding President of the Pacific Northwest Chapter and served continuously on the Chapter Board of Officers for over 20 years. The Chapter elected him to be President Emeritus effective July 1, 2012. He is a Certified Fraud Examiner, a Certified Internal Auditor, and a retired U.S. Air Force lieutenant colonel.

This fraud case study has been published in an ACFE book

entitled: Computer Fraud Casebook – The Bytes that Bite”, and Joe made a presentation of the case at the 2009 Annual ACFE Fraud Conference. This is a tale from the dark side. The speaker provided all of the details about how a fraudster used a sophisticated computer fraud scheme and misappropriated \$236,925.23 in one year from a Public Utility District. He altered the computer’s check redemption software which then accepted the false transactions as routine expenditures. A subtle abuse of internal controls in the accounts payable system, a simply U-Turn in documents, allowed him to perpetrate this complex disbursement scheme.

Joe did an excellent job in presenting this case and the related lessons learned. Beyond the internal control aspects of this case, the importance of properly securing and properly voiding warrants was also discussed.

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

New Chapter Members

Please welcome the new members who joined the Chapter during the period January 2015 through February 2015:

CFEs:

- Stephanie Bussell
- Rebecca Crowe
- Linda Larson

Associate Members:

- Kelly Di Loreto
- Julia Sheriden

Student Members:

- Michael Abbah Obilikwu, Jr.

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.

-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

Free ACFE CPE with Corporate Alliance Webinars

For dues paying Corporate Alliance ACFE members, the ACFE offers free training. The webinars are typically 60 to 100 minutes in length and are equal to 1-2 credit hour (s) 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 by logging in to the ACFE web site and searching on “Corporate Alliance Webinars”. Examples found recently include:

- Building a Culture of Compliance

- Enhancing Your Professional Skepticism
- Case Studies of Fraud and Greed
- Integrating Big Data Concepts
- Bitcoin and Virtual Economies

May 8, 2015—Pacific Northwest Chapter/ACFE Annual Fraud Conference La Quinta Inn & Suites—Tacoma, WA

Friday, May 8, 2015, is the date of our Chapter's first Annual Fraud Conference. Registration begins at 7:30 a.m. and a continental breakfast will be provided. The conference begins at 8:00 a.m. and ends at 4:20 p.m. Lunch will be provided from noon to 12:30 p.m.

The conference will be held at the La Quinta Inn & Suites (1425 East 27th Street), Tacoma, WA. There is no charge for parking at the hotel.

There are 8 hours of Continuing Professional Education available to all who attend this event. **This will include training that meets the ACFE annual 2-hour Ethics CPE requirements for Certified Fraud Examiners.**

The Conference Coordinator is Chapter Board Member-at-Large Pete Miller, CFE, CPA. Pete Miller and Chapter President Robert Goehring, CFE, CPA will serve as Conference Co-Chairs.

Participants can register on-line through the Chapter website (www.fraud-examiners.org).

The cost of this event is \$125 for participants that register and pay on or before April 15, 2015; \$150 between April 16, 2015, and April 30, 2015; and \$175.00 after April 30, 2015. Chapter members will receive a \$25 discount from these rates. Chapter members must be current on their Chapter dues to be eligible for this discount.

Pre-registration for this fraud conference is required. However, a limited number of same day registrations will be available for an additional \$25 fee (total regular fee \$175 non-members, \$150 members).

Participants that cancel in writing after April 15, 2015, will be given the option of transferring their registration to another person, or applying their registration fee to the 2016 Annual Fraud Conference. No refunds or credit will be given for "no shows".

The speakers and topics for this conference are listed below and on pages 5 and 6. See the Chapter website (www.fraud-examiners.org) for more information.

Michael Kinsley, CFE, CFSA,
Manager, Internal Audit
Russell Investments



Topic:

Fraud and the Financial Services Industry

Michael Kinsley, CFE, CFSA, is the Manager of Internal Audit for Russell

Investments. He leads the company's Internal Audit function in Australia, New Zealand, and Asia (except Japan). His responsibilities include audit planning and execution, risk identification and assessment, fostering business relationships, and setting the overall direction for Internal Audit in these

regions. Other responsibilities include developing and performing operational audits for Russell Investment's business in the United States.

Prior to joining Russell Investments, Michael was an Internal Audit Team Lead at Verizon Corp., where he lead full country reviews in Europe and South Africa and various audits in the United States. Preceding that, Michael was Senior Auditor at MCI Corporation and KMPG and was a Senior Tax Manager in the telecommunications industry.

Michael is an Adjunct Professor of Accounting at the Albers School of Business and Economics, Seattle University, where he teaches both undergraduate and graduate courses in Forensic Accounting, Fraud Prevention, Internal Audit and Controls, and general accounting. Michael has an M.B.A. from Averett University, as well as B.A. degrees

in History and Political Science from James Madison University.

Michael serves as a Fellow on the World Affairs Council and is a member of the Institute of Internal Auditors (IIA), the Association of Certified Fraud Examiners (ACFE), and the Securities Industry and Financial Markets Association (SIFMA).

TOPIC AND DESCRIPTION: Fraud and the Financial Services Industry

In this session, Michael Kinsley, CFE, CFSA, will present some of the more common types of fraud in the financial services industry. He will also discuss strategies for fraud prevention and detection. The presentation will also include actual case studies.

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Mark Couey

Director of the Special Investigations Unit of the Washington State Office of the Insurance Commissioner.



Topic:

Criminal Insurance Fraud in Washington State

Mark Couey is the Director of the Special Investigations

Unit of the Washington State Office of the Insurance Commissioner. He has over 30 years of law enforcement experience, having worked for both the Oregon State Police and Washington State Patrol prior to the Office of Insurance Commissioner.

Over 14 years of his career have been

spent working in various investigative assignments. Some of these included Detective Sergeant assigned to the Criminal Investigation Division; Section Commander as a Lieutenant assigned to Narcotics, and as a Division Commander, first as the Captain over the WSP's Investigative Assistance Division and later the Special Operations Division.

Mark has an Associate's Degree in Criminal Justice, as well as a Bachelor's Degree in Economics from Oregon State University. He is a graduate of the International Association of Chiefs of Police (IACP) "Leadership in Police Organizations" course. He has obtained supervisor, manager, and executive level certifications from the Criminal Justice Training Commission.

Mark is also a graduate of the DEA's Drug Unit Commander Academy as well as the FBI's National Academy, both at Quantico, Virginia. He is an executive board

member of the Washington Association of Sheriffs & Police Chiefs.

Mark is honored to represent the Office of the Insurance Commissioner as the Director of the Special Investigations Unit. The unit investigates fraud perpetrated against insurance companies and pursues criminal charges against organized groups and individuals involved in various fraudulent schemes.

TOPIC AND DESCRIPTION: Criminal Insurance Fraud in Washington State

In this session, Mark Couey will present at least three examples of successful investigations and prosecutions. He will also provide an overview of the Washington State Office of the Insurance Commissioner Special Investigations Unit, the referrals it receives, and other information surrounding criminal insurance fraud in Washington state.

Dr. Brian K. Steverson

John L. Aram Chair of Business Ethics in the School of Business Administration at Gonzaga University, and Faculty President.



Topic:

Business Ethics—No Really, There is Such a Thing!

Dr. Brian K. Steverson is the John L. Aram Chair of Business Ethics in the School of Business Administration at Gonzaga University, and Faculty President. Prior to assuming the Aram Chair, in 2008, he was a member of the Philosophy Department since 1992. Brian received his Ph.D. from Tulane University in 1991. His main areas of current scholarship are business ethics, professional ethics, and the ethics of entrepreneurship. His research interests include the ethics of pre-employment screening for psychopathic disorders, the growing movement for professionalizing business management, the Jesuit model of business education, and the use of choice architecture as a management technique. His work has appeared in *Environmental Ethics*, the *Online Journal of Ethics*, *Topics in Contemporary Philosophy*, the *Business and Professional*

Ethics Journal, the *Journal of Ethics & Entrepreneurship*, and the *Journal of Jesuit Business Education*.

TOPIC AND DESCRIPTION: Business Ethics—No Really, There is Such a Thing!

In this session, conference participants will debunk the urban myth that "business ethics" is an oxymoron (we will not, however, prove the existence of Bigfoot) by discussing what has come to be known as the "social contract approach" to business. Along the way, participants will also develop a basic decision-making methodology that business persons can adopt to integrate basic ethical values into the daily operation of their organizations.

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Andrew McIntosh, CFE
Investigations Editor for Agence QMI-QMI
News Agency



Topic:

Investigative Journalism and the Fight Against Fraud

Andrew McIntosh, CFE, is investigations editor for Agence QMI - QMI News Agency, a multimedia (newspapers, TV and the Web) news service of Quebecor Media, the largest private media company in French Canada. He also acts as a U.S. West Coast correspondent as required from his base in Seattle. Andrew is also a member of the Pacific Northwest Chapter/ACFE.

He has worked across North America as an investigative reporter for the *Sacramento Bee* in California, the *National*

Post in Ottawa, Ontario, *The Globe and Mail* in Toronto, *The Ottawa Citizen* and *The Montreal Gazette* in Quebec.

A graduate of Concordia University in Montreal, he has made a career of exposing political and police corruption, business fraud, and waste and mismanagement of taxpayers' and shareholders' money.

A recognized expert on municipal, state and federal Freedom of Information Acts in the United States and Canada, McIntosh is a three-time winner of the National Newspaper Award, Canada's highest journalism honor, and was a finalist three other times. He has also won four Canadian Association of Journalists Awards for outstanding investigative journalism, including two awards for innovative data journalism projects.

TOPIC AND DESCRIPTION: **Investigative Journalism and the Fight Against Fraud**

In this session, Andrew McIntosh, CFE will explain how he and his unit exposed money laundering by a violent street gang leader (now killed), a ring that trafficked \$60 million in fake construction invoices; and the thefts of airline passenger's money and valuables by airport security screeners

across North America. He has also taken aim at expense account misspending, a bid-rigging scheme involving \$25 million worth of legal and HR contracts, as well as fraud by numerous Canadian municipal and union officials.

In California, McIntosh's probe into several deaths and thousands of injuries across the U.S. that were caused by nail guns with flawed designs triggered a state sponsored construction industry safety summit and won an award from the Society of American Business Editors and Writers and was a finalist for both the U.S. Investigative Reporters and Editors Awards and the Loeb National Business Writing Awards.

His probe into flaws and loopholes in California's state paramedic licensing and continuing education system led to state hearings, legislative changes, and a new law signed by Gov. Arnold Schwarzenegger.

When not reviewing endless piles of records and conducting interviews, Andrew (still) plays ice hockey, canoes and spends too much time in airplanes.

Pacific Northwest Chapter/ACFE—Call for Speakers

One of the Chapter's most important missions is providing training for its members. The Board of Officers is always looking for speakers for these events.

Our 2-hour Fraud Seminars are held at our downtown Seattle Training Facility (28th Floor of the Old Key Towers Bldg. —1000 2nd Avenue), and a 1-hour Fraud Seminar is held in conjunction with the Annual Business Meeting in Tukwila. The Seattle Fraud Seminars are held the 2nd Wednesday in February and August, and

the 1st Wednesday in December. The Annual Business Meeting is held on the 2nd Wednesday in June. The Chapter's Annual Fraud Conference is held in May.

In terms of topics, anything related to fraud prevention, detection, investigation and prosecution is great and, in particular, cases literally "ripped from the headlines". Some of the best training comes from the speaker's own work experience.

If you are interested in being a speaker, know someone who would benefit from this experience or have heard a great speaker recently at some other training, please contact President Robert Goehring (President@fraud-examiners.org) for more information.

On behalf of the Board of Officers and Chapter Membership, thank you for your support of the Chapter's fraud training mission!

ACFE Announces Keynote Speakers for the 26th Annual Fraud Conference and Exhibition in Baltimore, MD, June 14-19, 2015

The *ACFE Global Fraud Conference* traditionally hosts the foremost experts in the anti-fraud field. These leaders share their insights and address the key anti-fraud issues relevant to you. Previous keynote speakers include: U.S. Attorney Preet Bharara, Senator Christopher J. Dodd, John Walsh, Michael Chertoff, Harry Markopolos, Senator George Mitchell, Senator Paul Sarbanes, the Honorable Michael Oxley, Ben Stein, Rudy Giuliani and many others.

The Keynote speakers for 2015 are:



Brian Krebs
Journalist
Krebs on Security

From the “control room” in his Virginia home, Brian Krebs is exposing some of the world’s largest data breaches and the hackers behind them. The former *Washington Post* journalist now reports independently for his cybersecurity blog, *Krebs On Security*, and is considered to be a leading authority on data breaches and cybercrime. Through Krebs On Security, Krebs was the first to break the news

of major data breaches at a string of retailers over the past year, including Target Corp., Neiman Marcus, Michaels, Sally Beauty, P.F. Chang’s, Dairy Queen, Jimmy John’s, Goodwill and—most recently—the card breaches at Home Depot and Kmart.

Prior to founding KrebsOnSecurity, Krebs worked as a reporter for *The Washington Post* from 1995 to 2009, authoring more than 1,300 blog posts for the Security Fix blog, as well as hundreds of stories for *WashingtonPost.com* and *The Washington Post* newspaper, including eight front-page stories in the dead-tree edition and a *Post Magazine* cover piece on botnet operators.

Krebs is also the author of the upcoming book *Spam Nation: The Inside Story of Organized Cybercrime*. Reporting from the Web’s Underbelly

The New York Times | February 16, 2014

The Cybersecurity Blogger Hackers Love to Hate

BusinessWeek | January 16, 2014

Cybersecurity Reporter Brian Krebs Wins National Journalism Award

PRNewswire | January 9, 2015



James T. Reese, Ph.D.
Author
Former FBI Criminal Profiler

Dr. James T. Reese is an internationally known author, speaker and trainer in the specialty areas of stress management, leadership, workplace violence and motivation. He is a Board Certified Expert in Traumatic Stress and is a Fellow of the American Academy of Experts in Traumatic Stress.

He has addressed the National Executive Institute for more than two decades, and has been faculty

of the International Critical Incident Stress Foundation, the Institute for the Advanced Study of Crisis and Disaster Management, the prestigious FBI Academy and more. He has presented to more than 350 Fortune 500 companies, fire, police, rescuers and companies of all sizes worldwide. Dr. Reese blends wit and wisdom as he addresses groups of all compositions, from rank-and-file, to supervisors and managers, to Chief Executive Officers. A pioneer criminal profiler with the FBI’s Behavioral Science Unit, Dr. Reese worked with the cast of *Silence of the Lambs* and is often quoted on the popular television series, *Criminal Minds*. He retired as Assistant Unit Chief of the FBI Behavioral Science Unit. He is now CEO of James T. Reese and Associates, providing more than 100 keynote and seminars each year.

ACFE Announces Keynote Speakers—Continued

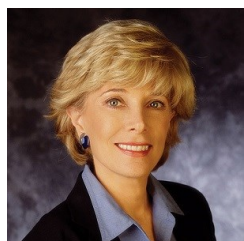


Leslie R. Caldwell
Assistant Attorney General
Criminal Division, U.S. Department of Justice

As head of the Criminal Division, Caldwell oversees nearly 600 attorneys who prosecute federal criminal cases across the country, help develop criminal law, and formulate criminal enforcement policy. She also works closely with the nation's 93 U.S. Attorneys in the investigation and prosecution of criminal matters in their districts.

Caldwell has dedicated most of her professional career to handling federal criminal cases both as a prosecutor and as defense counsel. From 2002 to 2004, she served as the director of the Justice Department's Enron Task Force. When she worked at the U.S. Attorney's Office for the Northern District of California in 1999 to 2002, she served as the Chief of the Criminal Division and the Chief of the Securities Fraud Section. During her 11 years in the U.S. Attorney's Office for the Eastern District of New York, her positions included Senior Trial Counsel for the Business & Securities Fraud Section and Chief of the Violent Criminal Enterprises Section. For her work on the Enron Task Force, Caldwell received the Attorney General's Award for Exceptional Service. She is also the recipient of the Attorney General's John Marshall Award for Trial of Litigation and the Attorney General's Award for Fraud Prevention.

Prior to joining the Criminal Division, Caldwell was a partner at Morgan Lewis & Bockius LLP, a position she held since 2004. From 2004 to 2009, she was co-chair of the firm's Corporate Investigations and White Collar Practice Group.



Lesley Stahl
Broadcast Journalist
Co-Editor, *60 Minutes*

Lesley Stahl has been a "60 Minutes" correspondent since March 1991. She won an Emmy for her timely interview of Hewlett-Packard head Pattie Dunn in 2006. Her other exclusive "60 Minutes" interviews include former Bush administration officials Paul O'Neill and Richard Clarke, and Nancy Pelosi before she became the first female Speaker of the House. She was the first to report that Al Gore would not run for president, in a "60 Minutes" interview.

Prior to joining 60 Minutes, Stahl served as CBS News White House correspondent. Her reports appeared frequently on the "CBS Evening News", first with Walter Cronkite, then with Dan Rather, and on other CBS News broadcasts. During most of that time, she also served as moderator of "Face the Nation", CBS News' Sunday public-affairs broadcast. For "Face the Nation", she interviewed such newsmakers as Margaret Thatcher, Boris Yeltsin, Yasir Arafat and virtually every top U.S. official, including George H. W. Bush and Vice President Dan Quayle. From October 1990 to March 1991, Stahl supplemented her work at the White House and on "Face the Nation" by joining Charles Kuralt as co-anchor of "America Tonight", a daily CBS News late-night broadcast of interviews and essays.

She has a collection of Emmy Awards for her interviews on "Face The Nation" and her "60 Minutes" reporting, including a Lifetime Achievement Emmy given in September 2003. Her 60 Minutes reports How He Won the War, about former FDA Commissioner David Kessler's battle with the tobacco industry, and Punishing Saddam, which exposed the plight of Iraqi citizens, mostly children, suffering the effects of the United Nations sanctions against Iraq, were both Emmy winners. Her profile of search engine giant Google earned her a 2005 Business and Financial Emmy award, and her 2006 interview of ex-Hewlett-Packard Chairwoman Patricia Dunn won an Emmy for coverage of a breaking news story. Most recently she won an Emmy for her 2011 60 Minutes story, Gospel for Teens.

The Tidbit: Scam Alerts— (1) How Scam Artists Target Their Prey; and (2) How To Avoid A Cyber Attack—Hack-Proof Passwords

Scam No. 1. This information was paraphrased from the January-February 2014 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

How Scam Artists Target Their Prey.

Scammers know their business. They buy lists of filled-out sweepstakes entries to identify promising leads or get computer-based telephone lines and voice-mail boxes to mask the true place of operation – the Dominican Republic. Then they start calling senior Americans. Here's what they say: "Congratulations! You've won the sweepstakes! What are you going to do with all that money?"

For "winners" who envision college for the grandkids, or financial independence for themselves, the several thousand dollars the scammer requests upfront, supposedly for taxes and insurance, seems a small price to pay. One such scammer was arrested in August 2012 for collecting nearly \$1 million from at least 78 victims, mostly seniors. In September 2013 he was sentenced to six years in prison. Senior victims reportedly lose \$3 billion a year, but the true figure is often higher because most crimes go unreported out of embarrassment. Sweepstakes cons are among the most common scams hitting seniors. But, watch for other hoaxes that rank with the big, bad, and ugly such as the six common cons below.

- **Romance.** Romance scammers cruise online dating websites, posting hundreds of messages daily. After weeks of cyber sweet talk tailored to potential victims' responses, schemers inevitably request money, typically via wire transfer, saying they need it for a plane ticket to come visit or to deal with some personal emergency. In 2012, women over 50 lost at least \$34 million while men lost \$5 million. The average financial loss from these schemes is more than \$10,000 per person.

A mother-daughter team from Denver posed on dating websites as U.S. military personnel serving in Afghanistan. Over a three-year period, they stole more than \$1 million from 374 people in the U.S. and 40 other countries, often saying the money would pay for tickets home for meet-ups. In August 2014, the mother was sentenced to 12 years in state prison, while the daughter received a 15-year sentence.

- **Charity.** When help is needed, seniors are often among the first to open their hearts and wallets or purses. This makes them vulnerable to scams feigning aid for veterans, needy or sick children, or victims of a recent disaster. Most e-mail solicitations for donations are fraudulent. Never give your credit card information to telephone or front-door solicitors. Stick with the reputable charities whose names you've known for years.

One scammer targeted seniors for a phony charity called Ohio Veterans Source. At trial, more than 50 witnesses testified they were scammed. He was sentenced in June 2014 to 2.5 years in prison and ordered to pay more than \$2,000 in restitution. While not a veteran himself, he was convicted for the same con in 2006.

- **Grandparents.** After gathering names and other details about family members from obituaries, social media, and ancestry websites, scammers call you, often late at night. They claim to be beloved grandchildren who've been arrested or hospitalized while travelling and need money immediately. Don't believe it. Or, at least call the grandchild or parents before heading to Western Union. Grandparents of college-aged young people are the most frequent targets, reporting losses exceeding \$110 million a year.

One scammer from Canada received a two-year sentence for his role as a "runner" in a grandparents scam after U.S. Border Patrol officers searching his car found multiple cell phones, \$1000,000 in travelers' checks and cash from recently redeemed wire transfers. All funds had been sent by American grandparents, most in their 80's, to co-conspirators who posed as their grandchildren in distress.

- **Home Repair.** Unscrupulous contractors

(Continued on page 10)

Scam Alert

Summaries:

- (1) "Sweepstakes cons are among the most common scams hitting seniors."
- (2) "In recent years, hundreds of millions of user passwords have been stolen in cyber attacks."

The Tidbit—Continued

(Continued from page 9)

arrive at your front door unexpectedly, claiming to have noticed that your home needs repairs. Some ask for money in advance for materials and then simply disappear with the money. Others do shoddy work or make legitimate repairs for outrageous prices. “Woodchucks” might initially trim trees or clean gutters, but they or their “specialist” friends then continue to do additional repairs until you’ve run out of money.

One scammer was a part of a ring of unlicensed contractors awaiting trial for allegedly scamming seniors in North Carolina out of some \$300,000 in repeated bogus home repairs. He was arrested on-site as he prepared to make an 11th fraudulent fix to a home after collecting \$64,000 from the owner.

- **Health Care.** The “hook” might be an offer for free medical supplies, a threat of losing Medicare coverage, or a promise of better sex with low-cost Viagra. In this medical identity theft scam, imposters get health care services using your name and then leave you with the bill. Seniors are prime targets because of their Medicare benefits. Also, because of misconceptions about how the Affordable Care Act works, experts predict health care scams will become epidemic in 2014.

One scammer from Philadelphia pleaded guilty to charges of fraud and theft stemming from his part in a ring that conned \$700,000 from at least 218 citizens, mostly in their 80’s. The victims were sold bogus contracts for non-medical home care as a substitute for long-term health care insurance.

- **Investment.** These scams come in many forms. Some are free-lunch seminars hawking questionable financial products or legitimate ones with long “hold” periods that are unsuitable for senior investors. Others are pitches from cold-calling telemarketers for “no risk” investments in precious metals or penny stocks. Senior who fell for the bait were conned out of an average of

\$140,000 each.

One scammer stole \$655,000 from nine seniors, two with dementia, who he persuaded to liquidate their assets and make investments through him. Instead, he used their retirement funds for personal use. In September 2014, he as sentenced to 40 years in Texas state prison after pleading guilty to charges of theft and money laundering.

Scam No. 2. This information was paraphrased from the March 2014 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

How To Avoid A Cyber Attack—Hack-Proof Passwords

In recent years, hundreds of millions of user passwords have been stolen in cyber attacks on banks and other institutions, giving hackers greater insight into how and why folks choose passwords. Password cracking technology has also improved. It’s no longer good enough to just use eight characters, combining upper- and lower-case letters, numbers, and symbols such as @, &, and >. It’s time to up your game.

The list of password “don’ts” hasn’t changed. They include the following:

1. Don’t reuse the same password on multiple sites. This is especially dangerous for e-mail, banking, and social media accounts.
2. Don’t use the following in passwords or answers to web-site security questions: a loved ones’ name (pet included), hometown, wedding date, or anything else that can be gleaned with on-line research.
3. Don’t save passwords or use “remember me” options on a public computer. If you do, the next user may be able to access your account.
4. Don’t re-use previous passwords, even if you haven’t employed them in years.

5. Never use the most common and easily hacked choices, such as “123456”, “qwerty”, or “password”.

6. Don’t leave your smart phone unprotected by a password (2 of every 3 users do). Select a code that isn’t something obvious, such as your birth date or birth year. Avoid common passwords such as 1234, 0000, 2580 (a top-to-bottom sequence), and 5683 (which spells “love”).

Four strategies for keeping your data secure follow:

Longer is stronger. Security experts recommend a minimum of 15 characters, combining letters, numbers, and symbols. Why? Because a five-character password using these combinations can be cracked in seconds.

Phrase Maze. A password such as : “63YrS@n%styll&LUVN<Lfe!” is long and strong. But memorable? It can be if you base your password on a phrase that you privately choose, such as “63 years and still loving life!” The key is to stick to a formula by noting the different patterns of upper- and lowercase letters in successive words, and including purposeful misspellings and random characters that break-up words.

Safe Storage. A password cheat sheet is fine, as long as it’s not stored on our computer or smart phone. If your device is infected with malware, you’re doomed. A pen and paper reminder, kept in a safe place, is better. Ideally your list should consist of hints rather than the actual passwords themselves.

Password Manager. This software stores all your user names and passwords in one encrypted data base. You provide one master password to open the manager. Some versions automatically log you in to web-sites. Products include: LastPass, SplashID Safe, and IPassword for PCs, Macs, and mobile devices.

Fraud Law—March 2015—By John J. Tollefsen, CFE, JD, CCS

Overview of Whistleblower Protection under Dodd-Frank and Sox

(Continued from January/February 2015 Newsletter)

SEC Whistleblower Bounty Program

After the embarrassing revelations by CFE whistleblower Harry Markoplos in the Bernie Madoff case, the Securities and Exchange Commission helped Congress pass a new whistleblowing bounty provision in the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010.

The bounty program previously administered by the SEC was an embarrassment. It was authorized by Section 21A(e) of the Exchange Act was added by the Insider Trading and Securities Fraud Enforcement Act of 1988 (ITSEA). Between 1989 and 2010, the SEC paid out a total of \$159,537 to five whistleblowers. It suffered from lack of rules and leadership. It was limited to insider trading.

Dodd-Frank placed the new program in a separate office within the SEC's Enforcement Department and the results have been amazing. The program started in August of 2011. In its annual report to Congress in 2014, the Office of the Whistleblower (OWB) reported that \$1,932,863.92 was paid to whistleblowers in fiscal 2014. On September 22, 2014, the Commission authorized an award of more than \$30 million to a whistleblower who provided key information in a successful enforcement action. In fiscal year 2014,

OWB received 3,620 whistleblower tips, a more than 20% increase over the previous two years.

Section 21F of Dodd-Frank provides a share of SEC sanctions to eligible whistleblowers who voluntarily provide original information that leads to successful Commission enforcement actions resulting in monetary sanctions over \$1,000,000, and successful related actions. The SEC is required to award 10 to 30% of the sanctions.

Retaliation Protection

The Dodd-Frank Act and SEC regulations prohibit retaliation against whistleblowers who report possible wrongdoing based on a reasonable belief that a possible securities violation has occurred, is in progress or is about to occur. Section 21F(h)(1) of the Exchange Act prohibits employers from retaliating against individuals in the terms and conditions of their employment when they engage in whistleblowing activities. Rule 21F-2(b)(2) provides that Section 21F(h)(1) is enforceable in an action or proceeding brought by the Commission.

The SEC's first use of its anti-retaliation authority occurred on June 16, 2014. It charged hedge fund advisory firm Paradigm Capital Management, Inc. with retaliating against an employee for reporting prohibited transactions to the Commission. Paradigm and the firm's owner, Candace King Weir, agreed to pay \$2.2 million to settle the SEC's charges.

According to the Commission's order, Paradigm engaged in prohibited principal

transactions with an affiliated broker-dealer without providing effective disclosure or consent from a hedge fund client advised by Paradigm. When Ms. Weir learned of the report to the SEC by the head trader, Paradigm began retaliating. The whistleblower was removed from the head trader position and tasked with investigating the conduct that had been reported to the SEC without access to any meaningful resources to do the investigation. The whistleblower's job function was changed from head trader to a full-time compliance assistant. The whistleblower lost all supervisory responsibilities. The whistleblower's resigned.

Under Section 21F(h)(1), unlawful retaliation does not require that the whistleblower be terminated. Any retaliatory action, including demoting, suspending, threatening, or harassing the employee for engaging in protected whistleblowing activity may be actionable.

(continued next issue)

John J. Tollefsen, J.D., LL.M., 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. A footnoted version of this article as it written will be posted at <http://tollefsenlaw.com/whistleblower-protection-under-dodd-frank/>

John Tollefsen is also the Chapter Training Director, member of the Chapter's Website and Newsletter Committee and the contributor for all of the information presented in this column.

**"A person of character does the right thing for the right reason.
Compliance is about what we must do; ethics is about what we should do."**

- Michael Josephson

Presentation of the 2014 Chapter Distinguished Achievement Award

At our February 11, 2015, bi-monthly fraud seminar, Chapter President Robert Goehring presented the Chapter 2014 Distinguished Achievement Award to Pete Miller, CPA, CFE, Shareholder in the audit and assurance practice at the accounting firm Clark Nuber, P.S., headquartered in Bellevue, Washington. Pete serves privately-held and closely-held businesses in a wide range of industries and sizes.

Pete was recognized for his many years of service and leadership to the Chapter. Pete joined the Chapter shortly after passing the CFE Examination in December 2005 and has been an active member of the Chapter and the ACFE since that time. He has served as Chapter Board Member-at-Large since October 1, 2013. Most recently, he was a speaker at the April 9, 2014, Chapter Fraud Seminar, "Change as a Driver for Fraudulent Behavior". He also serves as the Co-Chair and Conference Coordinator of the May 8, 2015, Chapter Annual Fraud Conference.

Pete is passionate about expanding the

awareness of fraud, the effectiveness or prevention techniques, and the opportunities available to new professionals looking to get involved in the fight against fraud. He is a frequent speaker and recognized expert in the Puget Sound business community. He is also the author of a blog focusing on fraud prevention (<https://clarknuber.com/blog/>). He also serves as a Board member of the WA Society of CPAs, Treasurer of the Pacific NW

Pollution Prevention Resource Center, and Treasurer and Co-Chair of KidsQuest Children's Museum.

The Chapter Board of Officers approved this award at its February 12, 2014, meeting in Seattle. In addition, the Membership of our Chapter also approved this award at its June 11, 2014, Annual Luncheon and Business Meeting in Tukwila.

The Board of Officers

joins the entire Chapter Membership in congratulating Pete for his continued fine achievements on behalf of the Chapter!

This picture was taken during the presentation ceremonies on February 11, 2015, with Chapter President Robert Goehring (right) and Pete Miller (left).



2015 Annual Chapter Dues

Annual Chapter dues were due beginning in January 2015. 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.

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:

Pacific Northwest Chapter/ACFE
P.O. Box 215
Auburn, WA 98071-0215

As a reminder, payment of dues for 2015 is **required** in order to receive the financial benefits of Chapter Membership, including discounted pricing at Chapter 2015 training events.

The Chapter Board of Officers thanks you for your prompt attention to this important matter, and appreciates your support of our Chapter fraud training and scholarship missions.

Presentation of the 2014 Chapter Incentive Program Award

Pictured to the right is President Robert Goehring presenting a check in the amount of \$500 to Kathryn Dixon, CFE, Senior Vice President-Loan Review Manager, Heritage Bank at the February 11, 2015, Fraud Seminar in Seattle.

Kathryn joined the Chapter as an Associate Member in June 2014, obtained the CFE Credential in October 2014, and met all of the other requirements of this award.

In December 2014 the Board of Officers unanimously approved her selection as recipient for the 2014 award.



2015 Chapter Incentive Award Program

Each calendar year 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 \$500 to help defray the costs of obtaining the CFE professional credential.

See the Chapter website (http://www.fraud-examiners.org/PNW_Chapter_Incentive_Award.shtml) for specific information concerning eligibility

and the selection process.

Key items (Not All-Inclusive):

- Deadline for fulfilling all of the requirements—Dec 31, 2015
- Applicant must be an Associate Member of the Chapter and provide written notice of intent to the Board to apply for this award
- Applicant must pass the CFE Examination and obtain the CFE Credential in 2015

- Applicant must attend at least two of the Chapter's Fraud Training events
- 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 2016 Chapter Fraud Seminar.

Benefits of Chapter Membership and Serving on the Board of Officers

The Board recognizes that the Chapter membership is fully aware of the non-financial benefits of being a Chapter Member and serving the Chapter in various capacities including serving on the Board of Officers, serving on the various Chapter committees and speaking at Chapter training events and other venues. However, did you know that there are very real financial benefits?

Membership:

- \$5 discount on Chapter Fraud Seminars
- \$25 discount on Chapter Annual Fraud Conference (May 2015)
- Free lunch at the June Chapter Training/Business Meeting
- Free lunch (1 day only) at ACFE October training
- As an Associate Member, the opportunity to apply for the Chapter CFE Incentive Program Award (up to \$500)

Board of Officers:

- Free registration for 3 Board Members for the Joint Chapter/ACFE October training class (\$695/each)
- Up to \$500 for one member for attendance at ACFE Annual Conference as the Chapter Representative.
- Free registration for the Chair and Co-Chair of the Chapter's Annual Fraud Conference (May 2015)

Volunteer Opportunity — UW Fraud Victims Pilot Project - Winter 2014 Fraud Class—UW (Bothell Campus)

The Fraud Victims Pilot Project provides an opportunity for students attending a UW Forensic Accounting class who are interested in using their accounting skills to help fraud victims obtain some measure of justice. The volunteering CFE would work directly with the instructor to mentor the students and monitor the fraud case they're working on.

The project is comprised of the King County Prosecuting Attorney's Office (Economic Crimes Unit), three local police departments (Seattle, Bellevue and Kirkland), the University of Washington Accounting Instructors and the Pacific Northwest Chapter/ACFE. The Chapter's role is limited to helping advertise the project and providing advice regarding the project itself. The Chapter Membership as a whole and the Board of Officers will not be playing a direct or indirect role in specific fraud investigations selected for this Project.

A class was offered in Fall 2014 at the University of Washington (Bothell Campus); however, the prerequisite minimum number of eight students did not register. The good news is that 14 students registered for the Winter 2014 class.

The Winter 2014 class met once a week on Saturdays for 3.5 hours (9:00 a.m.—12:30 p.m.) at the UW's Eastside Leadership Center in Bellevue (140 Park Street). Parking is free at this location, and actual class dates were January 10, 2015, through March 14, 2015..

The King County Prosecuting Attorney's Office identified an employee embezzlement case and an elder abuse fraud case to be used by the students. More than one group of students will work on the same case, with the CFEs working to mentor them.

Five Chapter Members volunteered for the Fall program: President Emeritus Joe Dervaes, Training Director John Tollefsen, Elizabeth Larson, Rick Osborn, and Mike Nurse. However, only three of these volunteers were available for the Winter 2014 program. Rick Osborn and Mike Nurse had to drop out because of prior work engagements during this time.

Two key concerns raised by prospective volunteers in the past have been resolved:

- Insurance. Volunteers will be covered for insurance liability while working on this project by completing a King County volunteer form and being fingerprinted at the King County Sheriff's Office.
- Private Investigator License. The CFEs will not interview any suspects in the cases the students will be working on. Any interviews would be conducted by either the King County Prosecuting Attorney's Office and/or detectives from the appropriate law enforcement agency responsible for bringing the fraud cases to the class for action. So no private investigator license is required for any CFE volunteering on this project.

Key considerations:

1. CFEs must be members of the Pacific Northwest Chapter/ACFE and participation must be approved by the Board of Officers.
2. Everyone participating in the Project must complete a background check.
3. The three police departments and/or the King County prosecutor will

coordinate their efforts to find simple fraud cases to be used by the students.

4. The original source documents in the case will remain at the police department which advanced the case to be used. Copies of the documents will be forwarded to the UW instructor and will be kept in a secure location for use by the students and the CFEs. The King County Prosecuting Attorney's Office will serve as the contact on this effort.

5. The instructor and the volunteering CFEs will be the mentors for the students on the fraud case and will provide oversight and review the work performed by the students. Interviews will be conducted by police detectives and/or the prosecutor if needed.

6. During the period of the fraud class, students will be expected to meet with the CFE volunteers once per week for 3.5 hours when it is convenient for the CFE. This could be during the actual fraud class, or in the evenings or on weekends. The meetings could be at the Bothell campus or the Bellevue campus, the King County Prosecuting Attorney's Office, or the CFE's office.

7. If the students do not complete their work or issue a draft report before the class has been completed, it will be up to the CFEs to complete the work and issue the final report to the King County Prosecutor.

Please contact President Emeritus Joe Dervaes, CFE, ACFE Fellow, CIA if you have any questions about this project or are interested in participating in the next class which will most likely be held in Fall 2015. Chapter membership will be notified regarding important developments through future Chapter newsletters and e-mails.

“Do not bite at the bait of pleasure, till you know there is no hook, beneath it.”

- Thomas Jefferson

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

- Conducting Internal Investigations and Professional Interviewing Skills, Dubai, UAE, 4/5/15 - 4/8/15
- Using Data Analytics to Detect Fraud, Melbourne, Australia, 4/9/15 - 4/10/15
- Principles of Fraud Examination, Austin, TX, 4/13/15 - 4/16/15
- Conducting Internal Investigations, San Diego, CA, 4/16/15 - 4/17/15
- Controlling the Risk of Asset Misappropriation, Chicago, IL, 4/20/15 - 4/21/15
- Financial Statement Fraud, Toronto, ON, 4/27/15 - 4/28/15
- CFE Exam Review Course, Yaounde, Cameroon, 4/20/15 - 4/30/15
- CFE Exam Review Course, Atlanta, GA, 4/27/15 - 4/30/15
- Fraud Risk Management, Edmonton, AB, 4/30/15 - 5/1/15
- Professional Interviewing Skills, New York, NY, 5/4/15 - 5/5/15
- Using Data Analytics to Detect Fraud, New York, NY, 5/6/15 - 5/7/15
- Professional Interviewing Skills, Kuala Lumpur, Malaysia, 5/7/15 - 5/8/15
- CFE Exam Review Course, Dubai, UAE, 5/10/2015 - 5/14/2015
- CFE Exam Review Course, Madrid, Spain, 5/26/2015 - 5/29/2015

The ACFE contact point for all course offerings is Caitlin Perdue, 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, Pacific Northwest Chapter (May 8, 2015—Tacoma, WA)
- Annual Fraud Conference, Spokane, WA Chapter (to be announced)
- Annual Training Conference, Portland, OR Chapter (to be announced)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (to be announced)

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