

The Fraud Examiner



Pacific Northwest Chapter

Inside this issue:

Chapter Members in the News	1
PNW Chapter Training Events	2-3 8-11
Fraud Law	6, 11
Additional Training Opportunities	3-7, 9
CPE Compliance for CFEs	7
Free ACFE CPE	7
Chapter Incentive Award Program	7
The Tidbit	12-13
Chapter Dues	14
Benefits of Membership and Serving on the Board of Officers	14
Student Scholarship Programs	14
Other ACFE and Chapter Training Opportunities	15
Chapter Board of Officers	15

May/June 2017 Issue

Message from the President

Chapter's Annual Luncheon Business Meeting and Fraud Seminar

The Chapter's Annual Luncheon, Business Meeting, and Fraud Seminar will be held on Wednesday, June 14, 2017, at the Bahama Breeze Restaurant in Tukwila, WA. This is a great opportunity to network with your fellow Chapter Members, make important Chapter decisions, and receive 1 hour of Continuing Professional Education. So, please plan to join us for this event. See additional details on page 2 and on the Chapter website.

2017 Chapter Incentive Award Program

Are you an Associate Member of the Chapter or are interested in becoming one? If so and if you are interested in obtaining the CFE Credential by December 31, 2017, then I encourage you to apply for the Chapter Incentive Award Program. Each calendar year the Board of Officers grants one \$500 award to help defray the unreimbursed costs of obtaining the CFE professional credential. See additional details on page 7 and on the Chapter website.

2017 Chapter Dues

Annual Chapter dues were due beginning in January 2017. 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 \$50 discount for the Chapter Annual Fraud Conference. See additional details on page 3 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 and other Chapter activities as follows:

(1) The following Members of the Board of Officers were speakers at our May 1, 2017, Annual Fraud Conference in Tacoma, WA: President Robert Goehring, CFE, CPA; Board Member-At-Large/Training Director John J. Tollefsen, JD,

CFE, CCS; Chapter President Emeritus Joseph R. Dervaes, CFE, ACFE Fellow, CIA; Board Members-At-Large Pete Miller, CFE, CPA; Gayle Seyl, CFE; AHFI; and Nancy Pasternack, CFE, CPA/CFF, CIA. Vice-President Julie Armbrust, CFE, CPA, and Secretary/Treasurer Roger Gulliver were also instrumental in making this conference a huge success. See also pages 8 - 11.

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.

Upcoming Training

Type:

Annual Luncheon
Business Meeting and
Fraud Seminar

Date:

June 14, 2017

Time:

Noon—2:00 p.m.

Topic:

Tales from a Growing
Forensic Niche

Speaker:

Mike Nurse, CFE, CPA

Where:

Bahama Breeze Restau-
rant, 15700 SouthCenter
Parkway, Tukwila, WA
98188, Phone: (206) 241
-4448

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:

Pre-registration is not
required for this event.
Attendees can Pre-
register and pay at the
Chapter website
(www.fraudexaminers.org/training.shtml) or do
so at the door.

June 14, 2017—Chapter Annual Luncheon Business Meeting and Fraud Seminar in Tukwila—Topic: “Tales from a Growing Forensic Niche”

June 14, 2017, is the date of our Chapter Annual Business Luncheon Business Meeting and Fraud Seminar at the Bahama Breeze Restaurant, 15700 Southcenter Parkway, Tukwila, WA.

The lunch and business meeting will start at noon. This is a very important meeting that will include seeking membership approval of the Board of Officers' selection of Board Member-at-Large Nancy Pasternack, CFE, CPA/CFF, CIA as the recipient of the 2017 Chapter/ACFE Distinguished Achievement Award. There will also be a drawing for five \$25 Amazon gift cards.

The training will start at 1:00 p.m. There is 1 hour of Continuing Professional Education available to all who attend.

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. Attendees can pre-register and pay at the Chapter website (www.fraudexaminers.org/training.shtml) or do so at the door.

The speaker will be Mike Nurse, CFE, CPA. Mike is a manager in the Accounting and Consulting Services Group at Clark Nuber P.S. in Bellevue, WA. He serves both start-up/emerging and established businesses, and is passionate about fraud investigations and forensic accounting.

Mike earned his undergraduate degree in Psychology from the University of California, Santa Cruz. Although a psychology career never came to pass, the knowledge he gained from earning this degree has been useful in all sorts of everyday situations. Additionally, his interest in psychology is part of the reason that he has become so fascinated with fraud investigation.

Before discovering accounting, Mike worked for five years as a radio disc jockey and producer in Nome, Alaska for radio station KNOM. While there, he had his own daily show, and also produced a fifty episode series on Native Alaskan traditional stories and legends.

After moving to Seattle in 2003, Mike happened to take on some bookkeeping duties at a local Seattle radio station, and never looked back. Between 2003 and 2008, Mike worked his way up to full-charge accountant at the radio

station. Then, between 2008 and 2012, Mike went on to earn his Masters of Business Administration degree from Seattle University, his CPA license, his CFE credential and, in honor of his favorite accounting software, a QuickBooks ProAdvisor designation. He still plans to continue his education and earn his CIA (Certified Internal Auditor) certification in 2017.

The topic of this fraud seminar is, “Tales from a Growing Forensic Niche”. The speaker will talk about his experience at Clark Nuber during the past seven years, which has seen steady growth in a developing forensics niche. He will describe a variety of cases that he has worked on along the way, including several embezzlement schemes, a Ponzi scheme and a Microsoft Matching scheme to name a few. In addition, Mike will explore opportunities and challenges that are unique to mid-size CPA firms in developing a forensics niche. For example, what avenues are available to generate new business? What does the future look like as the niche continues to grow? It will be an hour full of stories and insight into what it takes to grow a niche.

“No one should be able to escape justice by not turning up when they’re supposed to.”

- Lord Falconer

Overview of August 9, 2017, Chapter Fraud Seminar in Seattle - Fraud and Technology: The Good, the Bad and the Ugly

August 9, 2017, is the date of our next Chapter fraud training seminar at our downtown Seattle training facility. There are 2 hours of Continuing Professional Education available to all who attend this event.

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

Pre-registration is not required. Attendees can pre-register and pay at the Chapter website (www.fraudexaminers.org/training.shtml) or do so at the door.

The speaker will be Gina St. George, CPA, CFE. Gina is a Senior Manager with Moss-Adams, LLP. She is a Certified Fraud Examiner and Certified Public Accountant who started her public accounting career in 2001. In addition to auditing, her services include forensic accounting and fraud investigation, control system improvement, and operational assessment projects. Specialty areas include compliance with federal

regulations and assessing accounting operations to provide recommendations for improvement.

Fraud investigation experience includes detecting schemes related to disbursements, revenue, fraudulent asset transfers, and contract compliance. Activities include quantifying the financial loss to the client through detail testing of transactions using both manual and automated techniques; interviews with the suspect(s), witnesses, and the victim(s); personal computer data mining; and, obtaining evidence from outside parties. Gina also has experience working with law enforcement, including conducting evidence searches of suspect's office. Finally, her experience includes working with the attorneys in analyzing evidence and providing accounting expertise.

Gina is a member of the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, and the Institute of Internal Auditors.

The topic will be, "Fraud and Technology:

The Good, the Bad and the Ugly". Technology has changed the way we live and work in so many ways. Technology has also changed the fraud environment and transformed the skill sets needed to be an effective "fraud fighter". The speaker will share her experiences with the good, the bad and the ugly of technology as it relates to fraud taken from her own cases of internal fraud as well as the external threats that companies face in their fight against fraud. In this session, participants will:

- Gain an awareness of the negative and positive consequences of technological advances as it relates to internal and external fraud threats.
- Learn controls to combat fraud, tools to detect fraud, and resources to gather evidence.
- Discuss the approach to conducting and investigation when technology is a key component.

Additional Training Opportunities—John Reid & Associates

John E. Reid and Associates, Incorporated, Chicago, Illinois, announces the following training classes on "The Reid Technique of Interviewing and Interrogation" for the state of Washington in 2017:

- May 22 - 25, 2017, Seattle, WA (Crown Plaza Hotel - Seattle, 1113 6th Avenue) \$795
- July 11 - 14, 2017, Kent, WA (Kent Police Training Center, 24523 116th Avenue Southeast) \$575
- August 29 - 31, 2017, Seattle, WA (Crown Plaza Hotel - Seattle, 1113 6th Avenue) \$625
- November 14 - 17, 2017, Seattle, WA (Crown Plaza Hotel - Seattle, 1113 6th Avenue) \$795

These are the standard per-person rates and do not reflect the RPGA discounts or discounts available for more than one participant for the same registration.

Prior to registering, be sure to contact Chapter President Robert Goehring (president@fraud-examiners.org) to obtain the Chapter's RPGA Discount Code. This discount is only available for Chapter members and may not be transferred to non-Chapter members.

Call 1-800-255-5747, Ext. 14 or 24 to register for any of these classes, or visit Reid's website at www.reid.com.

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

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

In the Advanced Program, learn how to psychologically profile suspects for interrogation, develop specialized tactics for juvenile interrogations, and more.

The training manual includes specialized information on interview and interrogation techniques for domestic terrorist activities.

ACFE Announces Featured Speakers for the 28th Annual Global Fraud Conference and Exhibition June 18 - 23, 2017, in Nashville, Tennessee

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, Senators Christopher J. Dodd, George Mitchell, Paul Sarbanes, U.S. District Judge Jed S. Rakoff, John Walsh, Rudy Giuliani, Lesley Shahl, Anthony Mendendez, and many others.

Featured speakers for 2017 include:



Andrew Jennings

Investigative Journalist, First to Uncover Corruption Within FIFA

Andrew Jennings has been chasing bad men around the world for more than three decades. The 1980's were spent investigating the curious relationship between London's top gangster and the city's top detective. Jennings made a one-hour documentary, but the BBC refused to show it. He resigned and, with Paul Greengrass (*United 93*, *The Bourne Ultimatum*, more *Bournes*), remade it in 1986 for Granada TV's *World In Action* programme. That brought the first award.

Next he went digging into the Sicilian Mafia—and filming nose-to-nose with the Mob in Palermo as they exported tons of heroin to England and America. This was essential preparation for his next investigation: the International Olympic Committee.

Since March 2003 Jennings has been the only reporter in the world banned from FIFA president Sepp Blatter's press conferences. *FOUL!*, his new book about FIFA corruption, is now in 15 languages despite an attempt by Blatter using FIFA funds in Switzerland to persuade a Zurich court to impose a global ban.

After 20 years elsewhere, Jennings was welcomed back into the bosom of the BBC and his first *Panorama* programme in 2006 had violence and bad language - all by FIFA officials and directed at him. There have been four more since, the most recent on November 29, 2010, days before FIFA voted the 2018 World Cup to Russia and the 2022 edition to Qatar.

At other times he's been traumatized by Syrian artillery in Beirut, charmed by the Sandinistas on the shores of Lake Nicaragua, devoured illicit fistfuls of caviar with Chechen gangsters in the Caucasus mountains and been disgusted by a Utah polygamist parading his five teenage brides in a trailer park at the end of 100 miles of dirt trail. The sixth was sulking and wouldn't come out to be interviewed.

Andrew Jennings has won lots of awards in Europe and America. He writes for media everywhere, tabloid and highbrow, his television films are shown globally, he delivers polemics at academic conferences, contributes peer-reviewed essays to academic publications and urges journalism students to write investigations stylishly and humorously.



Eric Ben-Artzi

Whistleblower, Deutsche Bank

Eric Ben-Artzi was a quantitative analyst at Goldman Sachs and Deutsche Bank. While at Deutsche Bank, Ben-Artzi refused to participate in the cover-up of massive credit-related losses from the 2008 financial crisis. He reported the fraud internally and to regulators around the world, including the U.S. Securities and Exchange Commission (SEC). Partly due to his efforts, Deutsche Bank's corporate governance program has been overhauled. The SEC fined Deutsche Bank's shareholders \$55 million as a result of the violations, but none of the executives or lawyers responsible were held accountable.

Ben-Artzi refused to receive a portion of the fine as a whistleblower award, arguing that the shareholders were the true victims. He currently works for a financial technology start-up, where he develops risk analytics. Ben-Artzi holds a Ph.D in mathematics from New York University and a Bachelor's of Science from Hebrew University.

ACFE Announces Featured Speakers—Continued



Eugene Soltes

Author, *Why They Do It: Inside the Mind of the White-Collar Criminal*, Jakursky Family Associate Professor of Business Administration, Harvard Business School

Eugene Soltes is the Jakurski Family Associate Professor of Business Administration at Harvard Business School where his research focuses on how individuals and organizations confront and overcome challenging situations. He teaches in several of the school's executive education programs and was awarded the Charles M. Williams Award for outstanding teaching in 2015.

Professor Soltes' work on corporate misconduct and fraud culminated in the book, *Why They Do It: Inside the Mind of the White-Collar Criminal*, which was described by Kirkus Reviews

as "a groundbreaking study" on white-collar criminality. The book explores why often wealthy and successful executives engage in deception. The investigation draws on more than seven years of interaction with nearly fifty of the most high-profile former executives responsible for the most significant corporate crimes. The book refutes popular explanations of why seemingly successful executives engage in fraud and instead shows that most executives make decisions the way we all do—on the basis of intuitions and gut feelings. The trouble, Soltes shows, is that these gut feelings are often poorly suited for the modern business world and often lead to the harmful acts that we so often read about in the news.

At the organizational level, Professor Soltes examines how firms voluntarily disclose information to investors, employees, regulators, and the media. This research has been published in leading finance, accounting, and economics journals and resulted in numerous awards including the Hillcrest Behavioral Finance Award, California Corporate Finance Conference, and the Financial Research Association Best Paper Award.

Professor Soltes and his work have been widely quoted by the media including in *The Wall Street Journal*, *Financial Times*, *Economist*, *Bloomberg*, and *USA Today*.

Prior to joining the faculty of the Harvard Business School, Professor Soltes received his PhD and MBA from the University of Chicago Booth School of Business, and his AM in statistics and AB in economics from Harvard University.



Eric O'Neill

National Security Strategist, Carbon Black, Inc.
Founding Partner, The Georgetown Group LLC

Eric O'Neill is an attorney, security consultant and professional public speaker. In 2001, he helped capture the most notorious spy in United States history: Robert Hanssen, a 25-year veteran of the FBI. These remarkable true events of his life are the inspiration behind the critically-acclaimed dramatic thriller *Breach*, starring Ryan Phillippe as O'Neill. The film is the story of the greatest security breach in U.S. history.

O'Neil began his career in the FBI as a "Ghost" - an undercover field operative tasked to surveil and monitor foreign, national and domestic terrorists, and spies. During the Hanssen

Investigation, he worked directly undercover with the spy within the FBI's Information Assurance Division, created to protect all classified FBI intelligence.

Currently, O'Neill runs The Georgetown Group, a premier investigative and security consultancy out of Washington D.C. He is also the National Security Strategist for Carbon Black, the leader in next generation endpoint protection.

A talented motivational speaker who weaves real life experiences into a presentation that is both entertaining and rewarding, Eric O'Neill provides practical insights into real world situations relevant to many industries.

Joint Chapter/ACFE Fraud Training Class October 16-17, 2017— Hilton Seattle Airport & Conference Center—SeaTac, WA

October 16-17, 2017, are the dates of our joint Chapter and ACFE Annual Fraud Training Class. This event will be held at the Hilton Seattle Airport, 17620 International Blvd., SeaTac, WA. Registration begins at 7:30 a.m. each day.

The class is entitled, “Using Data Analytics to Detect Fraud”. The ACFE course leader has not yet been announced.

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

According to the ACFE’s 2016 Report to the Nations on Occupational Fraud and Abuse, proactive data monitoring and analysis is among the most effective anti-fraud controls. Organizations which undertake proactive data analysis techniques experience frauds that are 54% less costly and 50% shorter than organizations that do not monitor and analyze data for signs of fraud.

“Using Data Analytics to Detect Fraud” will introduce you to the basic techniques of uncovering fraud through data analysis. Taking a software-independent approach, this 2-day course provides numerous data analytics tests that can be used to detect various fraud schemes. You will also discover how to examine and interpret the results of those tests to identify the red flags of fraud.

You will learn how to:

- Recognize the types of data and available tools that can be used to look for signs of fraud.
- Implement the full data analytics process from determining which data to acquire to evaluating the results.
- Apply numerous fundamental, advanced and non-traditional data analysis techniques.
- Analyze non-numeric data, such as text and non-traditional timelines, for signs of fraud.

- Identify anomalies and recognize common red flags of fraud that appear in the data.
- Use data analytics tests to detect various asset misappropriation, corruption and financial statement fraud schemes.

Registration for this fraud class is directly with the ACFE. To register, contact the ACFE at (800) 245-3321, or at www.ACFE.com.

The cost of this class is \$695 for ACFE Members and \$845 for non-members. There is a \$95 discount for early registration (deadline—September 15, 2017).

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

Parking is available at the hotel at a discounted rate of \$12 for each day of this class.

Fraud Law—May 2017—By Dr. John J. Tollefsen, CFE, JD, CCS

U.K. Begins to Advance Protection of Whistleblowers

Jes Staley, the American CEO of Barclays went after whistleblowers the American way – “get that rat!” This time the U.K.’s Prudential Regulation Authority and Financial Conduct did something about it. They called it an ethical breach and put pressure on Barclays to do something. Barclays issued a statement stating it reprimanded Mr. Staley and will make a “significant” cut to his bonus. How does this balance out? The whistleblower loses his or her career and the executive who cause that damage may lose some part of their future bonus.

In the U.S., the SEC insists on revealing the name of the whistleblower if there is a settlement. The SEC justifies its policy by claiming it is merely trying to

buttress internal reporting. In my experience, corporations circle the wagons when there is credible whistleblowing. Corporate counsel interrogates and human resources attempts to find legal grounds to terminate. Investigators comb the whistleblower’s computer and office looking for something negative. Usually whistleblowing is a career ending exercise in the U.S. The U.K. does not give rewards to whistleblowers. The SEC does but refuses to allow anonymous filings. It allows **temporary** anonymity if the whistleblower uses an attorney to file the claim.

Like many CEOs, Mr. Staley apparently thinks whistleblowers are disloyal and he felt in this case it was “an unfair personal attack.” After he was told it was not appropriate to inquire into the identity of the whistleblower, he continued to pressure his internal

security investigator for the information. A U.S. law-enforcement agency was asked to help.

Consider Wells Fargo Bank. It has filed a press release claiming it is clawing back compensation of certain executives it fired in their recent scandal. Actual it is attempting to negotiate a reduction of future benefits. The Wells Fargo fraud was finally revealed after several whistleblowers lost their jobs and careers. Why is Wells Fargo not contacting them and trying to help them get their careers back on track? Because whistleblowers are tattle-tale scum? Perhaps the case of Jes Staley points to a new day. Whistleblowers need protection not because they are usually right or nice people (often they are not), but because they can be the main line of defense against corporate abuse and fraud. If executives are walking in

(Continued on page 11)

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.

Free ACFE Webinars by Logging on to Your ACFE Membership Account

For dues paying Members of the global ACFE organization, 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 are available for a limited time and new content is periodically uploaded. More information can be found by logging in

to the ACFE website as a member, clicking on "My Account" in the upper right corner, and then clicking on the link in the paragraph in the right column which says "Access archived webinars."

Currently available free webinars include:

- The Value of a Self-Contained Compliance Program
- Fraud Detection for SWIFT and

Payments

- Navigating Beneficial Ownership and Financial Transparency
- Failure to Launch? Breaking Down Barriers to Increase Use of Data Analytics
- The Impact of the Underground Economy and How Analytics Can Fight It
- Digital Decisioning in Today's Fraud Environment

2017 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, 2017**
- 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 2017
- 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 a drawing, if more than one person meets the eligibility requirements. The winner will be announced at the February 2018 Chapter Fraud Seminar.

There were no applicants for the 2016 Award.

"Clear conscience never fears midnight knocking." - Chinese Proverb

Highlights from the May 1, 2017 - Pacific Northwest Chapter/ACFE Annual Fraud Conference - La Quinta Inn & Suites - Tacoma, WA

Monday, May 1, 2017, was the date of our Chapter's 3rd Annual Fraud Conference. Registration began at 7:30 a.m. and a continental breakfast was provided. The conference began at 8:00 a.m. and ended at 4:20 p.m. Lunch was provided from 11:45 a.m. to 12:30 p.m.

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

There were 8 hours of Continuing Professional Education available to all who attended this event. This event included training that met the ACFE annual 2-hour Ethics training requirement for Certified Fraud Examiners.

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

Participants could register online through the Chapter website (www.fraud-examiners.org).

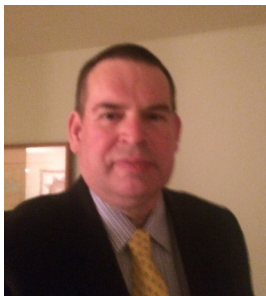
The cost of this event was \$150 for participants that registered and paid on or before April 10, 2017, \$175 between April 11 through April 24, 2017, and \$200 after April 24, 2017. Chapter members received a \$50 discount from these rates. Chapter members must have been current on their 2017 Chapter dues in order to have been eligible for this discount.

Pre-registration for this fraud conference was required. However, a limited number of same day registrations was available.

Participants that canceled in writing on or after April 10, 2017, were given the option of transferring their registration to another person, or applying their registration fee to the 2018 Annual Fraud Conference. No refunds or credit was given for "no shows".

The speakers and topics for this conference are listed below and on pages 9-11. See also the Chapter website (www.fraud-examiners.org).

Robert Goehring, CFE, CPA
City Auditor, City of Kent, WA



Robert Goehring, CFE, CPA, has served as City Auditor for the City of Kent, WA since September 2002. He also serves as President of the Board of Officers of the Pacific Northwest Chapter/ACFE. Robert partners with City management and staff in a collaborative effort to obtain reasonable assurance City assets are protected from waste, theft and abuse, and that the City complies with federal, state and local requirements governing matters of

financial legal compliance. In addition to conducting departmental and system-based internal audits, he also works on a number of special projects and also monitors certain revenues at the individual taxpayer level. Robert was very involved in the City's implementation of a business and occupation tax effective January 1, 2013, as well as the City's annexation of the Panther Lake area effective July 1, 2010.

Previously Robert served for 15 years with the Washington State Auditor's Office, including three years with Special Investigations. While with SAO, he audited numerous cities/towns and special purpose districts, as well school districts, in King and Pierce counties. Robert is a Certified Public Accountant and a Certified Fraud Examiner. He has a B.S. Degree in Accounting from Central Washington University (Ellensburg, WA). Robert was raised in the Tri-Cities and continues to have a passion for the nuclear power industry, and even has a "Hanford" corner in his

office.

TOPIC AND DESCRIPTION:

Internal Auditing In The Public Sector

In this session, conference participants will learn about the mission, structure, and role of Internal Audit at the City of Kent and the larger role of internal audit in the public sector, with an emphasis on cities/towns and counties in Washington State. The speaker will discuss significant revenue streams at the city and/or county level, the risks associated with those revenues and ideas for managing these risks. He will also emphasize the importance of effective monitoring to expectations as a tool for managing risks. This session will include a brief illustration of monitoring to expectations involving court fines and forfeiture revenues.

"Wealth is the salve of a wise man. The master of a fool." - Seneca

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Pete Miller, CFE, CPA
Shareholder, Clark Nuber, PS



Pete Miller, CFE, CPA, is a Shareholder in the audit and assurance practice at the accounting firm Clark Nuber, PS, headquartered in Bellevue, Washington. Pete serves privately-held and closely-held businesses in a wide range of industries and sizes. Pete directs the firm's Forensic Accounting and Fraud Investigation practice, whose work

includes the examination of internal control environments, the analysis of a variety of cash flow behavior, due diligence reviews, and a variety of litigation support projects. Pete authors the **Focus on Fraud** blog at <http://clarknuber.com/category/focus-on-fraud/>, and directs the firm's **Fraud Reporting Center**; a whistleblower hotline service hosted at clarknuber.com. Pete has been a practicing CPA (Certified Public Accountant) since 2000 and a practicing CFE (Certified Fraud Examiner) since 2006. Pete also serves on the board of the Pacific NW Chapter of the Association of Certified Fraud Examiners as Director-at-Large. In his free time, Pete and his family enjoy hiking, running, and camping – just about anything outdoors. As an avid music lover, Pete can be found drumming in the company rock band or expanding his 70K+ song digital music library.

TOPIC AND DESCRIPTION:

Overview of the Latest Report to the Nations from the ACFE

The Association of Certified Fraud Examiners polls its members every two years to gather actual case data. They then analyze and distribute summarized information in their Report to the Nations on Occupational Fraud and Abuse. Legions of fraud fighters garner from this report the latest trends on how fraudsters commit occupational fraud, how they get caught, and which methods are most effective at catching them, among other things. Pete will provide a summary of the most recent report released earlier this year, intermingled with some contextual cases of his own.

Gayle Seyl, CFE, AHFI



Gayle Seyl, CFE, AHFI, is an Accredited Healthcare Fraud Investigator and Certified Fraud Examiner with 20 years of experience in fraud prevention,

detection, and mitigation. In her many years in the healthcare field, she managed Health Care Payer Special Investigation and Subrogation units, directed facility based health care system Corporate Integrity Programs and served as the Medicare Part A Fair Hearing Officer for Region X Intermediary.

Gayle has served on the Washington State Governor's Health Care Advisory Committee and on the Washington State Unemployment Insurance Advisory Committee. She has a passion for Not-For-Profits serving as Vice President of Hospice of Kitsap County during its inpatient certification of need and construction project. She is on the West Sound Wildlife Shelter Board and volunteers as a wildlife steward/handler.

She also served as Executive Director and Treasurer of the Washington Automotive Wholesalers Association. She is a current member of the Chapter's Board of Officers and serves in one of our Director-at-Large positions.

TOPIC AND DESCRIPTION:

Healthcare Fraud - The Healthcare Revenue Cycle

In this session, the speaker will provide an overview of the healthcare revenue cycle and the risks of fraud in the medical insurance payment process. The speaker will couple a review of healthcare fraud cases exemplifying the vulnerabilities in medical insurance claim processing.

ACFE 28th Annual Global Fraud Conference and Exhibition June 18-23, 2017—Nashville, TN

Join nearly 3,000 anti-fraud professionals at the 28th Annual Fraud Conference in Nashville, TN June 18-23, 2017.

Location:
Music City Center
201 Fifth Avenue South
Nashville, TN 37203
(615) 401-1400

Individual Registration:
Register on-line
www.fraudconference.com or contact
the ACFE at (800) 245-3321.

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Nancy Pasternack, CFE, CPA/CFF, CIA

Fraud Investigation and Core Accounting Instructor, University of Washington



Nancy Pasternack, CFE, CPA/CFF, CIA, teaches Fraud Investigation and core accounting classes in the Accounting Department of the Foster School of Business at the University of Washington. She also serves on the

Pacific Northwest Chapter/ACFE Board of Officers as a Director-at-Large. Previously she worked in Finance for Amazon.com concentrating on fraud prevention and penetration testing of the Company's systems. Previously Nancy was with KPMG Forensic serving clients in the Washington D.C., New York and Seattle offices. She also completed a national rotational assignment with the KPMG Business School where she developed and managed the learning curriculums for Governance, Risk, and Compliance as well as Leadership and Forensics. In previous years she served on the Board of Directors of the Oregon Chapter/ACFE, including serving as President. She spent two years at the ACFE in Austin, TX working to build educational materials for conferences and seminars and taught many classes for the ACFE.

Throughout her career she has assisted clients in developing and testing their internal control systems, led external audit teams and financial investigations,

designed internal audit programs, and deployed numerous corporate training programs. Nancy spent the early years of her career as an assistant state auditor in the Oregon Secretary of State, Audit Division, working with agencies such as the Oregon State Lottery.

TOPIC AND DESCRIPTION:

Practical Solutions to Fraudulent Financial Reporting Issues - Dissecting Cash Flow for Fraud Warnings

The often overlooked and misunderstood statement of cash flow will be broken down and examined to determine where fraud indicators may be revealed from this analytical tool. The operational aspects of an organization will also be considered along with other important elements that can complete the puzzle for the financial sleuth.

Dr. Brian K. Steverson

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



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. He

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:

The "Real" Psychology Behind Cheating and Fraud

The traditional account of why people engage in cheating or fraud is based on a view of individual psychology which treats actors as essentially egoistic, acting only if doing so is judged to be in their self-interest. In response, efforts to combat cheating and fraud have traditionally been constructed around sets of incentives and disincentives. Contemporary work by behavioral psychologists and behavioral economists in particular has shown that this traditional account of what effectively checks the occurrence of cheating and fraud is an inadequate explanation of how to minimize cheating and fraud. We will look at the "real" psychology behind cheating and fraud, and how to take advantage of that to manage employees so as to minimize the amount of cheating and fraud occurring in the workplace.

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Joseph R. Dervaes, CFE, ACFE Fellow, CIA



Joseph Dervaes, CFE, ACFE Fellow, CIA, 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. He 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 in these ACFE international leadership positions which ended in 2011. He is the President Emeritus of the Pacific Northwest Chapter/ACFE, serving 19 consecutive years on the Chapter's Board of Officers until his retirement in 2012.

TOPIC AND DESCRIPTION:

Sharing Life Experiences About Employee Embezzlement Fraud in the Workplace

The speaker developed this fraud material for presentations he makes to

students in Fraud Examination classes at Colleges and Universities in the State of Washington. The purpose of this material is to excite students who may wish to pursue employment and possibly a future career in the fraud examination profession. But, after preparing and presenting the material in prior classroom situations, he realized that these concepts also serve to improve the skills of anyone who performs fraud examinations in their practice. This session will help participants increase their personal knowledge about the topic of fraud, ensure that they successfully perform all future fraud examinations, as well as improve their overall effectiveness in this dynamically changing career field. This enhancement session will give all attendees a broad background in how to deter and detect employee embezzlement fraud in the workplace!

John J. Tollefsen, J.D., LL.M, CFE, CCS



John J. Tollefsen is an attorney, Certified Fraud Examiner, and Certified Controls Specialist. He is an International business finance lawyer and litigator with multiple post graduate degrees from both U.S. and European schools. Over the years he has developed a passion for helping victims of financial fraud through the civil law. The speaker serves as a member of the Board of Officers as a Director-at-Large/Training Director for the Chapter, and is a regular contributor to the Chapter's Bi-Monthly Newsletter column of articles on the topic of "Fraud Law".

TOPIC AND DESCRIPTION:

Testifying As An Expert Witness in Civil Cases Under Washington State and Federal Law

In this session, the speaker will explain the law and share strategies and his experience in testifying as an expert witness in civil cases involving fraud.

Fraud Law—May 2017—Continued..

(Continued from page 6)

the light, they have nothing to fear. As Justice Louis D. Brandeis wrote, "Publicity is justly commended as a remedy for social and industrial diseases. Sunlight is said to be the best of disinfectants; . . ."

John J. Tollefsen, J.D., LL.M., is a semi-

retired attorney licensed in 6 jurisdictions, Certified Fraud Examiner, and Certified Controls Specialist. His email is John@TollefsenLaw.com. See TollefsenLaw.com for more information regarding fraud law. This article with footnotes can be found at [https://tollefsenlaw.com/u-k-begins-to-advance-](https://tollefsenlaw.com/u-k-begins-to-advance-protection-of-whistleblowers/)

protection-of-whistleblowers/

Dr. Tollefsen is also the Director-at-Large/ Training Director on the Chapter's Board of Officers, member of the Chapter's Website and Newsletter Committee, and the contributor for all of the information presented in this column.

The Tidbit: Scam Alerts— (1) Don't Be Fooled By Mystery Shopper Scams; and (2) Help or Hoax?

Scam No. 1. This information was paraphrased from an article in the April 24, 2016, issue of The News Tribune, Tacoma, WA by Bill Virgin.

Don't Be Fooled By Mystery Shopper Scams.

In these uncertain economic times, there is some comfort in knowing that there are still rewarding occupational opportunities available, such as being a mystery shopper. How else can we explain the messages that appear in the e-mail in-box and spam filter offering employment? For example, such a deal may pay you as much as \$300 a day, and you may get up to 2-3 duties each week, depending on how fast you're able to complete the first assignment.

Obtaining a highly lucrative career as a mystery shopper is probably as great as landing a career as a National Football League starting quarterback. An important tip to watch for is that most of these recruitment messages come from AOL or Gmail accounts, an odd practice for companies reportedly working for some of the world's biggest retailers. Another tip is that there are scam alert messages posted on the websites of at least two legitimate companies whose names appear in these suspect e-mail messages. And, if that's not enough, there's the warning from the Federal Trade Commission (FTC) that mystery shopping is a real business, but e-mail invitations to become a mystery shopper are a long-standing scam.

Another version of this scam is

to charge applicants to become mystery shoppers. The FTC says that you don't have to pay anyone to become a mystery shopper. The certification offered is almost always worthless. A list of companies that hire mystery shoppers is available for free, and legitimate mystery shopper jobs are listed on the Internet for free. And, if you try to get a refund from the promoters of these scams, you will also be out of luck. Either the business won't return your telephone calls, or if it does, it's to try another pitch to see if you'll take another bite out of the apple. Legitimate companies offer a warning that says they do not and never have charged a shopper to affiliate with them.

Scammers of legitimate mystery shopping firms send out large counterfeit cashier's checks or money orders to unsuspecting recipients. The recipients are told to cash the check or money order, wire the majority of the funds via MoneyGram or Western Union, and then keep the rest of the money as their "pay" for doing the shopping. The Federal Deposit Insurance Corporation requires that banks made funds available of cashier's checks and money orders within 1-5 days. So, the scammers are counting on you receiving the money and going through with the wire transfer before the check or money order has actually cleared the bank. By the time you find out that the check is counterfeit, you are out the money you sent to the scammer and will be held accountable for the bounded checks by your financial institution. None of this sounds very pleasant.

Legitimate secret shopper firms typically pay in the range of \$12 to \$25. The mystery shopper scam is now in full bloom. But, it's been around for awhile, and eventually it will wilt in popularity and be replaced by the next scam. The high volume of e-mail messages asking recipients to assist in moving millions of dollars from some West African country has dropped off to only a minimal number of messages lately.

E-mail in-boxes used to be loaded with daily messages purporting to be from a bank phishing for our personal account information. Most of these message were from financial institutions the targeted victim has never done business with, or were riddled with governmental and typographical errors. In either case, they could easily be identified as fraudulent. Those too have fallen out of favor with the scammers. Your friends from "Windows Security Center" have even stopped alerting everyone about a just-detected computer virus on our computers. They never call anymore (aren't we lucky?).

But, there is always something. Still popular are messages that your e-mail account has reached its capacity or has become infected with a virus, or needs to be updated, or is about to be closed. The recipient is implored to be sure to click on the attachment to the message or on a link in the body of the message to remedy the problem. These ploys most likely are an attempt to

(Continued on page 13)

Scam Alert

Summaries:

- (1) **Scammers send you an unsolicited counterfeit check telling you to cash it, keep some money as your pay for being a secret shopper, and then send the bulk of the funds back to them. Don't do it! "**
- (2) **"Don't pay for any services that you can easily get for free (or for a few dollars)."**

The Tidbit—Continued

(Continued from page 12)

obtain your personal information or to install a virus on your computer that can be used to send out spam to other computers, or install some other type of malware on your computer. The latest version of this involves locking-up your computer and holding it for ransom, or just for general vandalism. No one needs this level of grief in their life!

Eventually, these scams will also be replaced by newer scams. Instead of thinking about ways to spend all the wealth you might obtain from your mystery shopping career, you can now dream about living the life promised in new and improved scam pursuits. Where's the next scam going to come from, and in what form? Only the shadow knows for sure (Ha)!

Scam No. 2. This information was paraphrased from the May 2016 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

Help or Hoax?

Why pay for anything you can get for free? The answer is that you shouldn't. There are private companies today trying to charge you big fees for government or financial services that are usually provided at no cost. At best, what these companies are doing is legal, but unnecessary. Often they provide nothing more than "you do the legwork" instructions to you so that you can get documents at government offices and websites. At worst, their letters, telephone calls and e-mails may try to trick you by pretending to have an official governmental affiliation. And, for these fees, they do nothing but collect personal information for identity theft.

Here are some examples:

- **Property deeds.** The title to your home is on record at the local courthouse or at city hall. If you need a certified paper copy of the title, visit the county clerk or recorder's office. The cost of the document is typically less than \$2 per page or \$10 total per request.

Don't fall for a letter that appears to be an official bill to order a copy of your property deed, usually for about \$80 or more, and perhaps bears an "act before" date. Despite buzz-words such as "national", "U.S. government", or "official", these letters originate from private companies. They obtain property parcel numbers, assessed values, and other details about your property from public records just to make their letters appear to be authentic. It's only in the small print, if anywhere, that you learn that it's not a required bill in the first place, and the sender is not affiliated with any government agency.

- **Lower taxes.** Another home-front hoax involves letters and telephone calls saying that you can lower your property tax bill. In this scam, private companies charge you up to \$200 for another do it yourself freebie (i.e.; filing a dispute of your property's current assessed value). Many of these letters look like invoices with implied government affiliation and contain phrases such as "tax re-adjustment" and "tax review".

This type of scheme typically increases at about the time your normal tax bills are being issued. This can normally be in the Summer months for many homeowners. For no charge, you can request a property re-assessment with your city or county assessor's office. Of course, you'll have to show evidence that market conditions mean that you deserve a lower assessment. But before

filing, consider the possible fallout. If property values in your area have been increasing, your request just might result in a higher tax bill.

- **Credit repair.** Private companies may charge \$5,000 or monthly fees of \$100, but there is nothing credit-repair services can legally do that you can't do yourself for free or at a very low cost. Promises to "remove bad debt" are false. All these scammers do is challenge items in your credit file hoping that credit bureaus will remove them while it investigates your claim. Accurate negative items on your credit report, such as bankruptcies, will re-appear within months. And, claims by credit repair companies saying that they provide a "new credit identity" are lies – and illegal.

Instead, all you have to do is dispute any inaccurate information by directly contacting the credit bureaus yourself, and at no cost. Obtain instructions by typing "credit repair" into the search window at "nolo.com" or "ftc.gov". You can also try negotiating with your creditors directly, perhaps offering to pay outstanding debts if the black marks are removed from your account.

For free or low-cost credit counseling and help with debt consolidation, call the non-profit National Foundation for Credit Counseling at 1-800-388-2227. The NFCC is funded through grants and donations and has a network of community-based offices in every state. It's website, "nfcc.org", offers a lot of helpful advice and some tools about how to cope with debt.

Visit to "www.aarp.org/fraudwatchnetwork" to learn more about identity theft and how to avoid scams.

"I'm an auditor, I don't work in an emergency room." - Allen F. Brown

2018-2019 Chapter and ACFE Student Scholarship Programs

There are two annual scholarship programs available to full-time university students seeking a major or minor in accounting, business administration, finance, or criminal justice programs in the Pacific Northwest. They are the ACFE Foundation's Ritchie-Jennings Memorial Scholarship Program and the Pacific Northwest Chapter/ACFE Student Scholarship Program.

The Chapter scholarship program is a \$1,000 award to an eligible student attending a qualifying college or university in the state of Washington. Winners of an

ACFE Foundation scholarship are not eligible to receive a Chapter award for the same academic year.

Students interested in applying for the 2018-2019 Scholarship programs are encouraged to visit the Chapter website (www.fraud-examiners.org) or contact any Chapter Board Member to learn more about these programs. The application deadline is **March 31, 2018**.

Applicants must first apply directly for the Ritchie-Jennings Memorial Scholarship Program (expected

due date is late January 2018), then provide the ACFE Foundation complete application package, including the ACFE's questions and students answers about their interest in the area of fraud, and a resume to Chapter President Robert Goehring via e-mail at President@fraud-examiners.org or by USPS to P.O. Box 215, Auburn, WA 98071-0215.

Unfortunately, there were no eligible applicants for the 2017-2018 Chapter Scholarship Award.

New Chapter Members

Please welcome the new members who joined the Chapter during the period Mid-February 2017 through mid-April 2017:

CFEs:

- None

Associate Members:

- None

Student Members:

- Alina Gridley
- Alex Song
- Justin Williams-Ruth

Benefits of Chapter Membership and Serving on the Board of Officers

The Board of Officers 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

- \$50 discount on Chapter Annual Fraud Conference
- Free lunch at the June Chapter Training/Business Luncheon Meeting
- Free lunch (1 day only) at ACFE October training, when held
- 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 fraud training class (\$695/each), when held
- Up to \$500 for one member for attendance at ACFE Annual Conference as the Chapter Representative
- Free registration for all Board Members at the Chapter's Annual Fraud Conference (\$100 each)

-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

2017 Annual Chapter Dues

Annual Chapter Dues were due in January 2017 for calendar year 2017 membership. The dues are 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. Information about how to pay is available on the Chapter website (www.fraud-examiners.org/membership.shtml).

The Chapter Board of Officers thanks you for your prompt attention to this matter, and appreciates your support of our Chapter's fraud training mission.

Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oacfe.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.acfe-calgary.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

- Investigating on the Internet, Cleveland, OH 5/1/2017 - 5/2/2017
- CFE Exam Review Course, Amsterdam, Netherlands 5/5/2017 - 5/9/2017
- CFE Exam Review Course, Atlanta, GA 5/8/2017 - 5/11/2017
- CFE Exam Review Course, Abu Dhabi, UAE 5/14/2017 - 5/18/2017
- Controlling the Risk of Asset Misappropriation, San Diego, CA 5/22/2017 - 5/23/2017
- CFE Exam Review Course, Kuala Lumpur, Malaysia 5/22/2017 - 5/26/2017
- A Celebration of Heroes: Working with Whistleblowers, Online Webinar 5/25/2017
- CFE Exam Review Course, Nicosia, Cyprus 5/26/2017 - 5/29/2017
- CFE Exam Review Course, London, United Kingdom 6/6/2017 - 6/9/2017
- 28th Annual ACFE Global Fraud Conference, Nashville, TN 6/18/2017 - 6/23/2017
- CFE Exam Review Course, Paris, France 7/3/2017 - 7/7/2017
- CFE Exam Review Course, Abidjan, Ivory Coast 7/10/2017 - 7/14/2017
- Investigating Conflicts of Interest, Philadelphia, PA 7/17/2017
- CFE Exam Review Course, Washington D.C. 7/17/2017 - 7/20/2017
- Uncovering Fraud with Financial and Ratio Analysis, Philadelphia, PA 7/18/2017 - 7/19/2017

The ACFE contact point for all course offerings is Caitlin Perdue, Event Marketing Specialist, by phone at 1-800-245-3321, or at the website www.ACFE.com. Contact her for more information and actual registration procedures.

Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane, WA Chapter (to be announced—Spokane, WA)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (to be announced)
- Annual Fraud Conference, Pacific Northwest Chapter (May 1, 2017—Tacoma, WA)
- Annual Fraud Conference, Oregon Chapter (May 17-18, 2017, Portland, OR)

The Chapter Board of Officers & Training Director

President
Robert Goehring, CFE, CPA
(253) 856-5262
President@fraud-examiners.org

Vice-President
Julie Armbrust, CFE, CPA
VicePresident@fraud-examiners.org

Secretary-Treasurer
Roger Gulliver, CFE, CPA, CISA, CBA
(253) 735-2392
Treasurer@fraud-examiners.org

Board Member-At-Large
Gayle Seyl, CFE, AHFI
Boardmall@fraud-examiners.org

Board Member-At-Large
Pete Miller, CFE, CPA
Boardmal2@fraud-examiners.org

Board Member-At-Large
Nancy Pasternack, CFE, CPA/CFF, CIA
Boardmal3@fraud-examiners.org

Board Member-At-Large / Training
Director
John J. Tollefsen, JD, CFE, CCS
(206) 624 5300 extension 604
TrainingDirector@fraud-examiners.org

President Emeritus
Joe Dervaes, CFE, ACFE Fellow, CIA
(253) 884-9303
PresidentEmeritus1@fraud-examiners.org