

# The Fraud Examiner



Pacific Northwest Chapter

## Inside this issue:

Chapter Members in the News	2
PNW Chapter Training Events	2 - 4
Free ACFE CPE with Webinars	2
New Report to the Nations	3
Fraud Awareness Week	3
Student Scholarships	4
Membership and Chapter Board Benefits	5
Chapter Annual Payment Option	5
CPE Compliance	5
In Case You Missed it Article	6-7
Chapter Dues Reminder	7
Chapter Incentive Award	7
Additional Training Opportunities	8
Chapter Board of Officers	8

## Sep/Oct 2018 Issue

### Message from the President

Dear PNW ACFE Chapter,

Happy Autumn! I hope everyone had a fantastic summer. Over the summer we transitioned the Chapter Board. I appreciate everyone's patience with me as I have transitioned in my new role as President. I'm excited for the events we already have upcoming on the calendar, and the potential for new events and resources as we continue through the year.

But before I go any further, I would like to thank Robert Goehring for all his work with the Chapter as our past President. Thankfully, Robert is continuing on the Board as a Member-At-Large and will continue to contribute his knowledge and skills in the year to come. Also continuing on the Board are Julie Armbrust, VP and John Tollefsen, we are so happy to have these members on the Board for another year. I would also like to thank Pete Miller for his service in past years to the Board and all that he has contributed, particularly to the Annual Fraud Conference. Roger Gulliver, the past Secretary – Treasurer also deserves a big thank you for keeping our financials and records in order over the years. We will miss you on the Board Pete and Roger but look forward to catching up with you both at future Chapter events. And, of course, a heartfelt farewell from the Board to long time Board Member, Joe Dervaes. Joe is one of the founding members of the PNW ACFE Chapter, and what an amazing job he did for so many years. And now a big welcome to our new Board Members. We are so happy to have Mike Nurse (Member-At-Large) and Liz Larson (Secretary – Treasurer) joining the Board this summer. I look forward to working with this Board and the whole Chapter in the coming months.

And now to look toward the future. I invite all Chapter members to contribute ideas for what will make your local ACFE Chapter continue to deliver the events, resources, networking and education you want. Please feel free to email me with your suggestions for any of the following:

- Topics for seminars
- Potential speakers (including yourself)
- Meeting times and locations that would make it easier to attend events
- New services or resources that would add value to members
- And so on.

This Chapter has offered so much to its members over the years and we want to continue that service while also offering new possibilities as we move forward. So please do not hesitate to send me your thoughts and ideas.

I look forward to seeing you all at upcoming Chapter events.

Best,  
Nancy

Nancy A. Pasternack, Chapter President/President@fraud-examiners.org.

## Upcoming Training

Type:  
Fraud Seminar

Date:  
Wednesday, December  
5, 2018

Time:  
2:30–4:45 p.m.

Topic:  
4th Annual Review of  
Putting the Love of  
Money Ahead of Eth-  
ics:

Speaker:  
John J. Tollefsen, J.D.,  
LLM, CFE

Where:  
1000 Second Avenue,  
28th floor training  
room of the Washing-  
ton State Housing  
Finance Commission's  
offices.

Price:  
\$20 for Members  
\$25 for non-members

Registration:  
Pre-registration is not  
required for this event.  
Attendees can pre-  
register and pay at the  
Chapter website  
([www.fraud-examiners.org](http://www.fraud-examiners.org))  
or at the door.

Parking:  
Special Events parking  
rates (approximately  
\$12-\$16) for the park-  
ing garage at Benaroya  
Hall, just two blocks  
North of the training  
facility on Second Av-  
enue.

## Chapter Members In The News

The following Chapter Members have been active in our community outreach programs and other Chapter activities as follows:  
On September 13, 2018, President Nancy Pasternack,

CFE, CPA, CIA gave a presentation entitled, "Financial Analysis for Non-Accountants" to the Washington Association of Corporate Council.

Other Chapter members are

encouraged to notify President Nancy Pasternack (President@[fraud-examiners.org](mailto:fraud-examiners.org)) about their recent or future presentations or publications so that these events can be publicized in the newsletter.

## December 5, 2018 Fraud Seminar, Downtown Seattle

Currently our chapter meets on the second Wednesday of February and August; and the first Wednesday of December of each year from 2:30–4:45 p.m. This includes a half-hour networking session at approximately 3:30p.m. Unless otherwise stated, all fraud training seminars are held in the Training Room on the 28th Floor of the Washington State Housing Finance Commission's offices (see location information below). The last 2018 training date is tentatively set as the following:

### Wed, Dec 5, 2018

The topic for this fraud seminar is *4th Annual Review of Putting the Love of Money Ahead of Ethics: Detailed Review of the Security and Exchange Commission and Washington Department of Financial Institutions Fraud Cases*. In this presentation, we will examine what nefarious activities the fraudsters have been up to lately. The speaker will be John J. Tollefsen, J.D., LLM, CFE. He is a semiretired attorney licensed in six jurisdictions, a Certified Fraud Examiner, and a Certified Controls Specialist. He is a part-time instructor at the UW Bothell Business School and the Director-at-Large/

Training Director on the Chapter's Board of Officers.

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 register and pay at the Chapter website ([www.fraud-examiners.org/training.shtml](http://www.fraud-examiners.org/training.shtml)) or at the door.

## Free ACFE Webinars by Logging on to Your ACFE 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:

- The Growing Threat of Application Fraud in a Digital World
- Training Your Employees on Cybersecurity Skills
- Know Your Customer in the Digital Age

## Recently Released - The 2018 Report to the Nations from ACFE

The 10th edition of the largest global study on occupational fraud has been released.

Included are 2,690 real cases of fraud with data collected from 125 countries and 23 major industry categories.

The report takes a deep dive into costs, schemes, victims and perpetrators of fraud.

Some of the highlights you will find include:

- Identify fraud losses at global, industry and organizational levels.
- See which employees or departments present the greatest fraud risk for your organization.
- Learn where the largest frauds are likely to occur. Identify behavioral clues that can be

indicators of fraudulent conduct.

- Compare your organization's fraud risks by industry, region and size. Benchmark your anti-fraud efforts against similar organizations and against the most effective methods for reducing fraud losses.

You can download a copy of the RTTNs and the supporting PowerPoint slides at

## Fraud Awareness Week is November 11—17, 2018

Fraud Week is the perfect time to go a step further in your role as an anti-fraud professional and to start discussions amongst peers, coworkers, executives and stakeholders in your community about how important fraud prevention is to society as a whole. You can use any of the free resources provided, or get creative and put your own twist on some of the ideas presented below.

Ways to Get Involved

-Print and post the ACFE's free downloadable poster and infographic in your office, community center or anywhere you think people would benefit from learning more about fraud.

-Invite a CFE to talk to your employees and coworkers on how to avoid common mistakes when preventing fraud.

-Download the free Fraud Week logo to share on materials or websites.

-Involve your local chamber of commerce or city council to spread tips on fraud prevention for small businesses.

-Encourage your governor to issue a proclamation (.doc) declaring that your state supports Fraud Week.

-Host a talk or seminar for your coworkers or community on regularly staying aware of fraud prevention best

practices. You can post that event to share what you are doing on our events page.

-Perform a fraud check-up for your organization and present your findings to executives, as well as a proactive plan for how to remedy weak spots in your current controls.

-Post on social media using new badges and informative images with the tag #fraudweek.

For more information please go to:

<http://www.fraudweek.com/resources.aspx>

## Thank you Sarah Walker, CFE for the August Chapter Fraud Seminar in Seattle - Case Studies — What Have the Fraudsters Been Up To Lately?

On August 8, 2018, Sarah Walker, CFE presented an excellent seminar showcasing various fraud cases she has witnessed lately.

Sarah has worked for the Washington State Auditor's Office since 2001 and is a Certified Fraud Examiner. Sarah manages the Fraud Program and one of her main responsibilities is to oversee government losses reported statewide.

In addition to performing investigations, she provides guidance to government

entities with known or suspected fraud and enjoys discussing best practices for internal controls.

In this presentation, Sarah examined what nefarious activities the fraudsters have been up to lately. She reviewed the highlights of several recent Washington State Auditor's Office investigations, including the control weaknesses, red flags, and lessons learned.

We hope you were able to attend and hear Sarah's stories.

We also hope to see you at our next chapter training **December 5, 2018** where **John J. Tollefsen, J.D., LLM, CFE**, will discuss **Putting the Love of Money Ahead of Ethics: Detailed Review of the Security and Exchange Commission and Washington Department of Financial Institutions Fraud Cases**. In this presentation, we will examine what nefarious activities the fraudsters have been up to lately.

## Joint Chapter/ACFE Fraud Training Class October 1-2, 2018— Hilton Seattle (Downtown)—Seattle, WA

October 1-2, 2018, are the dates of our joint Chapter and ACFE Annual Fraud Training Class. This event will be held at the Hilton Seattle, 1301 6th Avenue, Seattle, WA. **This is a new location from prior years.** Registration begins at 7:30 a.m. each day.

The class is entitled, "Professional Interviewing Skills". The ACFE course leader has not yet been announced.

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

Are people lying to you? Do you know for sure? When do actions speak louder than words? Fraudsters, clients, customers, colleagues and even your own employees may each be hiding something from you. This 2-day, interactive course

will teach you how to be more effective in asking direct and follow-up questions, while evaluating both verbal and non-verbal responses, so you can detect lies and uncover the truth during interviews.

Auditors, law enforcement officers, human resources professionals and many others have benefited from this course. By learning the fundamental interviewing techniques presented by our expert instructors, you will learn how to get more information from subjects and how to detect deception and read body language during interviews.

You will learn how to:

- Plan and schedule interviews
- Comply with legal issues that affect interviews
- Identify different types of interview

questions for individual personality styles

- Detect deception and create strategies to gain quality information
- Obtain confessions and signed statements
- Define the aspects of an admission-seeking interview

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

The cost of this class is \$795 for ACFE Members and \$995 for non-members. There is a \$100 discount for early registration (deadline—August 31, 2018).

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

## 2018-2019 Chapter Scholarship Program

The Board of Officers received one application for the 2018-2019 Chapter Scholarship Program. The applicant was awarded a \$1,000 scholarship from the ACFE Foundation for the 2018-2019 academic year and, accordingly, was not eligible for the Chapter Scholarship Program.

The applicant, Josie Schulz, submitted an outstanding application for the ACFE Foundation and the Chapter Scholarship

programs. She is currently a Junior at Whitworth University in Spokane, WA, majoring in Accounting. She is interested in becoming a forensic accountant with the Federal Bureau of Investigations.

She is very active in volunteer activities including, but not limited to the following:

- Spearheaded the creation of a Justice for Fraud Victims' Program at Whitworth (modeled after the

program established at Gonzaga University, Spokane).

- Serves on the Spokane Chapter/ACFE Annual Fraud Conference Planning Committee.
- Serves as a Tax Aide for the AARP Foundation

On behalf of the Board of Officers and the entire Membership, congratulations to Josie as recipient of a \$1,000 ACFE Foundation Scholarship Award!

## 2019-2020 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 2019-2020 Scholarship programs are encouraged to visit the Chapter website ([www.fraud-examiners.org](http://www.fraud-examiners.org)) or contact any Chapter Board Member to learn more about these programs. The application deadline is **March 31, 2019**.

Applicants must first apply directly for the Ritchie-Jennings Memorial Scholarship Program (due date is late January 2019), 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 Nancy Pasternack via e-mail at [President@fraud-examiners.org](mailto:President@fraud-examiners.org) or by USPS to P.O. Box 1253, Bothell, WA 98041.

## 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](http://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](mailto:CPE@ACFE.com).

## Chapter Membership and Board of Officers Benefits

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?

**Chapter Membership:**  
Types of Chapter membership and annual dues/fees:

- Chapter Member (\$24)
- Chapter Associate Member (\$30)
- Affiliate of the Chapter (\$36)

- Student Member (\$-0-)
- Retired Chapter Member (\$-0-)

See the Chapter website for eligibility requirements and application process.

**Membership Benefits:**

- \$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 Officer Benefits:**

- 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 the ACFE Annual Conference as our Chapter Representative
- Free registration for all Board Members at the Chapter's Annual Fraud Conference (\$100 each)

## New for 2018 - Combined Annual Dues and Training Payment Option

As previously announced, the Board of Officers established a new option for Members to pay Chapter dues and Fraud Seminar registration fees!

Effective January 1, 2018, Chapter Members may pay a flat \$94 fee on a calendar year basis that would cover the Member's annual dues and registration fees for all Chapter Fraud Seminars for

the entire year.

It is the same cost if you are a Chapter Member, Chapter Associate Member or Affiliate of the Chapter.

**This fee does not cover registration fees for the Chapter's Annual Fraud Conference.** Further, this fee is non-refundable and cannot be

pro-rated for Chapter Fraud Seminars that the member did not attend, nor is this payment transferrable to another person.

Payment may be made at the Chapter website ([www.fraudexaminers.org](http://www.fraudexaminers.org)), by mail, or in person at a Chapter Fraud Seminar.

**Check out Fraud Talk Podcasts at [ACFE.com](http://ACFE.com). The latest episode focuses on "Former Trader Discovers Hidden Millions in Forex Trading Losses"**

## In Case You Missed It: Are the prices of cryptocurrencies being manipulated?

Investors and regulators are concerned that cryptocurrencies are highly susceptible to price manipulation. This danger is particularly pronounced for the hundreds of small, thinly traded “altcoins” that have popped up in the wake of the success of bitcoin and Ethereum. In February, the Commodities Futures Trading Commission (CFTC) issued an advisory warning investors that these small virtual currencies are targets for pump-and-dump schemes.

However, concerns about price manipulation aren’t limited to smaller currencies. On May 24, Bloomberg reported that prosecutors at the U.S. Department of Justice (DOJ) were working with the CFTC to investigate the potential price manipulation of bitcoin, Ethereum and other currencies. While it’s unclear how wide-ranging this probe is, one possible focus might be whether traders are abusing another cryptocurrency — tether — to influence the price of bitcoin.

Tether, one of the most widely traded cryptocurrencies, typically accounts for around 20 percent of trading activity on a given day. It’s sometimes called a “stablecoin” because it’s advertised as being backed by U.S. dollars. (While the company behind tether, Tether Limited, recently published a three-page report by the law firm Freeh, Sporkin & Sullivan LLP stating that the company had sufficient capital to back existing tether coins, the law firm didn’t conduct an official audit. Thus far, no external audit has been produced to verify the claim that each unit of tether is backed by \$1. Tether currently has a market cap of more than \$2.7 billion.)

Because its value is pegged to U.S. dollars, tether provides a stable store of value for traders in an otherwise volatile market. Additionally, tether is an attractive way to move money into and out of virtual currencies because it enables quicker transactions than wire transfers of fiat currency.

On June 13, University of Texas finance professor, John M. Griffin, and doctoral

student, Amin Shams, published a paper arguing that price manipulation played an outsized role in bitcoin’s rise in value during 2017. In the paper the authors argue that half of the increase of bitcoin’s price in 2017 could be traced to periods following the creation and introduction of tether to various cryptocurrency exchanges, typically while the price of bitcoin was in decline.

Griffin and Shams write that these periods aren’t consistent with investor demand, suggesting that tether may have been used to artificially support the price of bitcoin. Importantly, the organization behind tether shares management (including the same CEO) and ownership with the company that operates Bitfinex, one of the largest cryptocurrency exchanges. This relationship raises a potential conflict of interest — namely, that the operator of a cryptocurrency exchange has an interest in promoting the ongoing trading of cryptocurrencies.

An ascending currency is likely to generate more sustained trading activity than a currency in decline. Additionally, the company behind the exchange (and its employees) might have cryptocurrency investments. Thus, a company that controls both a highly traded cryptocurrency and a popular crypto exchange could have the motivation and ability to influence prices in its favor. In December, the CFTC reportedly issued subpoenas to the companies behind Bitfinex and tether. However, the scope of these subpoenas is unclear and they aren’t necessarily related to the CFTC’s price manipulation probe.

According to Griffin and Sham, entities associated with the Bitfinex exchange used tether to purchase bitcoin when its price was falling. This conduct might help explain bitcoin’s growth from less than \$1,000 in January 2017 to a high of more than \$19,000 in December. Since December, bitcoin has been on a rocky decline back to the \$6,000 to \$7,000 range. (See Bitcoin tops record \$19,000, then plunges in wild 2-day ride, by Evelyn Cheng, CNBC, Dec. 6, 2017.)

Bloomberg recently released an investigation into tether trading activity, which focuses on more than 56,000 tether trades made on another popular exchange, Kraken, from May 1 to June 22. Bloomberg’s report found that many tether trades on Kraken were oddly specific. The third-most commonly occurring trade in Bloomberg’s data was for 13,076.389 tethers (the first and second were for 75 and 1,000, respectively).

Additionally, some orders went out to five decimal places. This investigation also found that in periods of significant market activity, tether’s price barely moved. That is, large purchases of tether often failed to increase its market price.

Highly specific trades and a lack of price movement might be indicators of “wash trading” — a form of market manipulation where the same trader (or group of traders) buys and sells an asset to create the illusion of natural market activity. While many markets have safeguards in place to prevent this type of manipulation, cryptocurrency exchanges often operate outside of existing financial regulations.

While the Griffin and Sham paper and the Bloomberg report aren’t necessarily conclusive of market manipulation, they do identify red flags and provide a nuanced look at the vulnerabilities of cryptocurrencies. Additionally, these reports are indicative of the persistent anxiety that surrounds the rapidly growing, but largely unregulated, crypto market. Many investors and financial institutions are reluctant to enter the market because of concerns about fraud and other criminal activities.

Thus, investors and crypto enthusiasts will closely watch the results of the DOJ and CFTC probes. A finding that there’s little, if any, manipulation in the crypto market would be a boon for bitcoin and related currencies. On the other hand, if these agencies uncover significant price manipulation, the market’s likely to sink lower.

*(Continued on page 7)*

## 2018 Annual Chapter Dues Reminder

Annual Chapter dues and fees were due on January 1, 2018. 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 annual dues for the current year are included for those that have purchased the 2018 Combined Annual Dues and Training Payment Option (see page 9).

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.

Payment may be made at the Chapter website ([www.fraudexaminers.org](http://www.fraudexaminers.org)), by

mail, or in person at a Chapter Fraud Seminar.

Checks should be mailed with the Chapter membership form (available on the Chapter website) to the Chapter Secretary-Treasurer at:

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

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

### New Chapter Members

Please welcome the new members who joined the Chapter during Summer 2018:

#### CFEs:

Ashley Funk, CFE  
Christopher Bacher, CFE

#### Associate Members:

Michelle Allen

#### Student Members:

David Gatenby

#### Chapter Affiliates:

None

## 2018 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](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, 2018**
- 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 2018

- 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 2019 Chapter Fraud Seminar.

### **-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**

## In Case You Missed It: Are the prices of cryptocurrencies being manipulated?

(Continued from page 6)

Jordan Underhill, J.D., CFE, is an ACFE legal writer. Contact him at [junderhill@ACFE.com](mailto:junderhill@ACFE.com).

To learn more about cryptocurrencies, check out Initial coin offerings: Fraudsters use new technology to perpetrate old schemes, by Jordan Underhill, J.D., CFE, in the March/April 2018 issue of Fraud Magazine, and the ACFE podcast, "Buyer Beware: Are Initial Coin Offerings the

Newest Investment Vehicle or the 'Biggest Scam Ever?'" with host Emily Primeaux, CFE, associate editor of Fraud Magazine. Frauds, Scams, the Ultimate Guide to Beating the Crooks; Investment Scams – Get Rich Pitches Get More Creative.

## Links to

### ACFE Chapters

Pacific NW Chapter  
[www.fraud-examiners.org](http://www.fraud-examiners.org)

Oregon Chapter  
[www.oacfe.org](http://www.oacfe.org)

Spokane Chapter  
[www.spokanefraud.org](http://www.spokanefraud.org)

Boise Chapter  
[www.boiseacfe.org](http://www.boiseacfe.org)

Big Sky Chapter (Montana)  
[kathy.arata-ward@josepheve.com](mailto:kathy.arata-ward@josepheve.com)

Vancouver, B.C.  
[www.cfevancouver.com](http://www.cfevancouver.com)

Edmonton Chapter  
[www.acfe-edmonton.com](http://www.acfe-edmonton.com)

Calgary Chapter  
[www.acfe-calgary.com](http://www.acfe-calgary.com)

### International ACFE Headquarters

[www.ACFE.com](http://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 Nancy Pasternack  
at [President@fraud-examiners.org](mailto:President@fraud-examiners.org)



## Other ACFE Fraud Training Opportunities

- Trends in Travel Fraud: How You Can Become the Victim, Online, Webinar, 10/25/2018
- 2018 ACFE Law Enforcement and Government Anti-Fraud Summit, Washington, D.C., 10/25/2018
- Financial Statement Fraud, Zurich, Switzerland, 11/5/2018 - 11/6/2018
- Investigating Conflicts of Interest, Nashville, TN, 11/5/2018 - 11/5/2018
- Obtaining, Managing and Searching Electronic Evidence, Nashville, TN, 11/6/2018 - 11/7/2018
- Fraud Risk Management, Tampa, FL, 11/8/2018 - 11/9/2018
- Effective Report Writing for Fraud Examiners, Los Angeles, CA, 11/14/2018 - 11/14/2018
- Investigating on the Internet, Los Angeles, CA, 11/15/2018 - 11/16/2018
- Using Data Analytics to Detect Fraud, Columbus, OH, 11/28/2018 - 11/29/2018
- Using Data Analytics to Detect Fraud Workshop, Columbus, OH, 11/30/2018 - 11/30/2018
- Understanding the Mindset of a Fraudster, Las Vegas, NV, 12/3/2018 - 12/3/2018
- Uncovering Fraud with Financial and Ratio Analysis, Las Vegas, NV, 12/4/2018 - 12/5/2018
- Principles of Fraud Examination, Austin, TX, 12/10/2018 - 12/13/2018
- Money Laundering Schemes, Phoenix, AZ, 1/28/2019 - 1/29/2019
- Detecting Fraud with Data Analytics Workshop, Ft. Lauderdale, FL, 2/4/2019 - 2/6/2019
- Effective Report Writing for Fraud Examiners, Atlanta, GA, 2/11/2019 - 2/11/2019
- Obtaining, Managing and Searching Electronic Evidence, Atlanta, GA, 2/12/2019 - 2/13/2019

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](http://www.ACFE.com). Contact her for more information and actual registration procedures.

## Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane, WA Chapter (October 23-24, 2018)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (October 18—19, 2018)
- Annual Fraud Conference, PNW Chapter (May 13, 2019)

## The Chapter Board of Officers & Training Director

President  
Nancy Pasternack, CFE, CPA, CIA  
[President@fraud-examiners.org](mailto:President@fraud-examiners.org)

Vice-President  
Julie Armbrust, CFE, CPA  
[VicePresident@fraud-examiners.org](mailto:VicePresident@fraud-examiners.org)

Secretary-Treasurer  
Liz Larson, CFE, CPA  
[Treasurer@fraud-examiners.org](mailto:Treasurer@fraud-examiners.org)

Board Member-At-Large  
James Peet  
[BoardMAL2@fraud-examiners.org](mailto:BoardMAL2@fraud-examiners.org)

Board Member-At-Large  
Robert Goehring, CFE, CPA  
[BoardMAL3@fraud-examiners.org](mailto:BoardMAL3@fraud-examiners.org)

Board Member-At-Large  
Mike Nurse, CFE, CPA, CGMA  
[BoardMAL4@fraud-examiners.org](mailto:BoardMAL4@fraud-examiners.org)

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