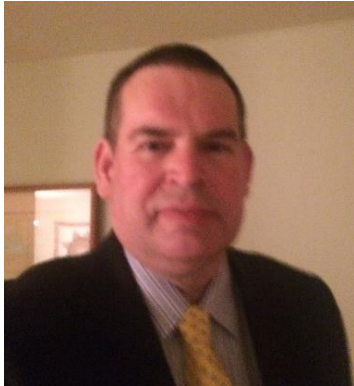


**PACIFIC NORTHWEST CHAPTER / ACFE
2017 ANNUAL FRAUD CONFERENCE
SPEAKERS AND TOPICS**



**SPEAKER #1 (8:00 a.m. - 8:50 a.m.): Robert Goehring,
CFE, CPA**

Robert 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.



SPEAKER #2 (8:55 a.m. - 9:45 a.m.): Pete Miller, CFE, CPA

Pete is a Shareholder in the audit and assurance practice at the accounting firm Clark Nuber, 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, which 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 a 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.



SPEAKER #3 (10:00 a.m. - 10:50 a.m.): Gayle Seyl, CFE, AHFI

Gayle is an Accredited Healthcare Fraud Investigator and Certified Fraud Examiner with 20 years' 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 service 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.



SPEAKER #4 (10:55 a.m. - 11:45 a.m.): Nancy Pasternack, CFE, CPA/CFE, CIA

Nancy Pasternack teaches Fraud Investigation and core accounting classes in the Accounting Department of the Foster School of Business at the University of Washington. 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 Forensics 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 Forensic. She also serves on the Pacific Northwest Chapter/ACFE Board of Officers as a Director-at-Large. 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.



SPEAKER #5 (12:30 p.m. - 2:15 p.m.): Dr. Brian K. Steverson

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 & 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.



SPEAKER #6 (2:30 p.m. - 3:20 p.m.): 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.



SPEAKER #7 (3:25 p.m. - 4:20 p.m.): Joseph R. Dervaes, CFE, ACFE Fellow, CIA

Joe Dervaes 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!