

CFE UPDATE  
July-August 2001

**Chapter Board of Officers**

President: Norman J. Gierlasinski, PhD, CFE, CPA, CIA  
Professor, Central Washington University (206) 439-3800, Extension 3825  
“normang@cwu.edu”

Vice-President: Joseph R. Dervaes, CFE, CIA (360) 710-1545  
Association of Certified Fraud Examiners Fellow  
Chairman of the Board of Regents, Association of Certified Fraud Examiners  
Audit Manger for Special Investigations, Washington State Auditor’s Office  
[dervaesj@sao.wa.gov](mailto:dervaesj@sao.wa.gov)

Secretary-Treasurer: Rober B. Gulliver, CFE, CPA, CISA, CBA  
Owner, Robert B. Gulliver, CPA (253) 735-2392  
[RBG@halcyon.com](mailto:RBG@halcyon.com)

Director-At-Large: Robert L. Fuhriman, CFE, CPA  
PriceWaterhouseCoopers (206) 398-3047  
[robert.fuhriman@us.pwcglobal.com](mailto:robert.fuhriman@us.pwcglobal.com)

Director-At-Large: Gail G. Rogers, CFE, CIA  
Owner, Rogers Business Examination Services (253) 952-6282  
[trlanakila@home.com](mailto:trlanakila@home.com)

## **Chapter Fraud Seminar Training and Meeting Dates**

Future fraud training events for calendar year 2001 are as follows:

August 29, 2001 - Chapter Fraud Seminar and Annual Business Meeting, Best Western Southcenter, Tukwila.

October 25 & 26, 2001 - Joint Chapter and Association of CFE's Fraud Conference; Fraud in the 21<sup>st</sup> Century; Doubletree Inn, SeaTac.

December 4, 2001 – Joint Chapter and WSCPA Annual Fraud Conference, Marriott Hotel, SeaTac.

**Be sure to mark these important dates on your training schedule and plan to attend.**

## **9<sup>th</sup> Annual Ritchie-Jennings Memorial Scholarship Program**

For the 9<sup>th</sup> year, the Association of CFE's is pleased to award a number of scholarships through its Continuing Education Committee. Fifteen scholarships of \$1,500 each will be awarded through the Ritchie-Jennings Memorial Scholarship Program in honor of Tracy Ritchie, CFE, and Larry Jennings, CFE, who both died in a terrorist attack in Pakistan on November 12, 1997.

The Board of Regents will approve the scholarship winners at their semi-annual meeting held in conjunction with the Annual Fraud Conference in Orlando, Florida.

There is also a Pacific Northwest Chapter Scholarship Program. The Chapter awards one \$500 scholarship each year to the most deserving candidate. Once the Association awards its scholarship winners, the Chapter will award its scholarship winner.

We will bring you the results of the competition in our next Chapter Newsletter.

## **Chapter Elections.**

Members of the Chapter Board of Officers serve a one-year term, and can be re-elected to the Board in the same position for an additional one-year term. Members can serve on the Board for an extended period if subsequently elected to a different position on the Board.

At our Annual Chapter Business Meeting on August 29, 2001, we will be electing a new slate of officers for the Pacific Northwest Chapter. The proposed slate of five Board Members include three members who wish to continue serving the Chapter (Norm Gierlasinski, Roger Gulliver, and Joe Dervaes) and two new members who want to join the Board (Linda Saunders and Bernadette McBride). Nominations from the floor will be accepted at the annual business meeting. This will give the Chapter an opportunity for a fresh breath of air and a chance to hear a new voice from the membership.

### **Chapter Representative to Association Annual Fraud Conference**

Kent Hansen, CFE, CPA, CMA will represent the Pacific Northwest Chapter at the meeting of all Chapter Representatives held in conjunction with the Annual Fraud Conference in Orlando, Florida. The 12<sup>th</sup> Annual Fraud Conference and Trade Show will be held at Walt Disney World, Dolphin Hotel, Lake Buena Vista (Orlando), Florida. The main conference is from August 6-8, 2001 (Monday – Wednesday), and the Chapter Representatives Meeting is held the morning of August 5, 2001 (Sunday).

The Chapter pays \$500 towards the travel expenses for the individual attending the Chapter Representatives Meeting. This individual then brings the Chapter a report of what happened at the meeting. This is where we find out where we've been this past year and where we're going this next year. This information will be reported to the membership in the bi-monthly Chapter Newsletter following the Annual Fraud Conference.

### **Chapter Web Site**

Kent Hansen, CFE, CPA, CMA has agreed to be the webmaster for our Chapter Web Site. This would become the primary source of advertising about our Chapter operations. It would also replace our bi-monthly Chapter Newsletter which would result in a significant dollar savings to the Chapter. As soon as the Web Site is up and running, we'll let you know. We will then cease publication of the Chapter Newsletter shortly thereafter.

### **Annual Business Meeting Seminar Description and Speaker Biography**

Financial Exploitation of Elders. Fraud examiners should know the red flags of elder financial abuse and how to identify and protect those who may be vulnerable. The speaker brings us a unique perspective on this topic. So, don't miss it.

Biography. Linda L. Saunders, CFE, CPA, CGFM, is the owner of Forensic Accounting Consulting, and is a member of the Pacific Northwest Chapter of the Association of Certified Fraud Examiners. Linda received her Associate of Science degree from Olympic College in 1978, her BA in accounting from the University of Puget Sound in 1981, and a Master of Public Administration from the University of Oklahoma in 1993. She has taught accounting and finance for City University and Olympic College.



PACIFIC NORTHWEST CHAPTER  
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS  
**TERM:** AUGUST 1, 2001 THROUGH JULY 31, 2002  
**2001 ANNUAL BALLOT**

Nominating Committee Report.

According to the Chapter By-Laws, the Nominating Committee consists of three chapter members appointed by the President and headed by the Vice-President. The following chapter members served on this committee this year: Joseph R. Dervaes, CFE/CIA (Vice-President); Morgan D. Jacobson, CFE/CISA (Member); and, Robert A. Goehring, CFE/CPA (Member).

The Nominating Committee has presented a list of all chapter members desiring to run for office below. Chapter members may also write-in the name of any other chapter member, with their concurrence, for any office listed.

Please vote for only one individual for each office of the Chapter Board of Directors. After voting, please complete the information below, **sign the form**, and either:

- (a) **Mail** this ballot to the chapter at P. O. 215, Auburn, WA 98071-0215, in time for it to be received before August 29, 2001; **or**,
- (b) **Bring** this ballot to the annual chapter luncheon business meeting on August 29, 2001. The meeting will be at the Best Western Southcenter Hotel at Noon on that date.

Unsigned ballots **will not** be counted by the Election Committee. Results of this election will be announced at the annual luncheon business meeting.

SPECIAL NOTE: The chapter plans to have a guest speaker at the annual luncheon business meeting. Thus, there will be one hour of "free" continuing professional education training credit available for all those in attendance. There is no cost for the meal if you are a Chapter member. Details on the speaker and topic will also be announced in the July/August 2001 chapter newsletter.

NAME:

\_\_\_\_\_

SIGNATURE:

\_\_\_\_\_

DATE:

\_\_\_\_\_

PRESIDENT

\_\_\_\_\_  
LINDA L. SAUNDERS, CFE, CPA. Linda owns and operates a private firm, Forensic Accounting Consultants, in Bainbridge Island.

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VICE-PRESIDENT

\_\_\_\_\_  
DR. NORMAN J. GIERLASINSKI, CFE, CPA, CIA. Norm is the current Chapter President. He is a faculty member of Central Washington University-SeaTac Center in Tukwila, and owns and operates a private consulting firm, Gierlasinski and Associates.

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SECRETARY/TREASURER

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JOSEPH R. DERVAES, CFE, CIA. Joe is the founding President and current Vice-President of the Chapter. He is a Life Member, Fellow, faculty member, and Chairman of the Board of Regents for the Association of CFE's. He is the Audit Manager for Special Investigations for the Washington State Auditor's Office in Port Orchard.

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DIRECTOR-AT-LARGE

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ROGER B. GULLIVER, CFE, CPA, CISA, CBA. Roger is a past President and the current Treasurer of the Chapter. He owns and operates a private firm, Roger B. Gulliver, CPA in Auburn.

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DIRECTOR-AT-LARGE

BERNADETTE MC BRIDE, CFE, CPA. Bernadette owns and operates a private firm, Bernadette McBride, CPA in Poulsbo.

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**ANNUAL CHAPTER LUNCHEON AND BUSINESS MEETING**

Wednesday, August 29, 2001 -- Noon - 2:00 p.m.

The annual Chapter luncheon business meeting will be held at the Best Western Southcenter, 15901 West Valley Road, Tukwila, WA. Directions to the hotel follow. The hotel is on the East side of Southcenter Shopping Center. West Valley Road is the first exit on I-405 East of I-5 at the Southcenter Interchange. The hotel is one block South of I-405 on the right-hand side of the road. There is plenty of parking at the hotel.

The meal will be a Deli Buffet with the following: Mixed greens with assorted dressings, potato salad, pasta salad, sliced fresh fruit, sliced deli meats and cheeses, condiments, relishes, chef's dessert table, coffee, tea, and decaffeinated coffee. There is no cost for the meal for Chapter members and associates. The cost of the meal is \$15.00 for non-members.

**Even though the cost of the meal is free for Chapter members and associates, we still need your registration forms so that we can get an accurate head count on all attendees. Thanks for your assistance in this important matter.**

Last minute registration will be held just prior to the buffet luncheon that starts at Noon. A brief Chapter business meeting follows. Our fraud seminar will then begin at 1:00 p.m. Networking with Chapter members follows the seminar.

Thanks for your early registration to attend this meeting. Make your checks payable to the Chapter, and mail this registration form to the following new address:

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

**SEMINAR REGISTRATION FORM**

NAME: \_\_\_\_\_  
\_\_\_\_\_

TITLE: \_\_\_\_\_ PHONE: \_\_\_\_\_  
\_\_\_\_\_

EMPLOYER: \_\_\_\_\_  
FAX: \_\_\_\_\_



ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_  
\_\_\_\_\_ ZIP: \_\_\_\_\_