

CFE UPDATE
July-August 2002

Chapter Board of Officers

President: Linda L. Saunders, CFE, CPA, CGFM
Owner, Forensic Accounting Consulting (206) 842-4809
forensicCPA1@cs.com
Bainbridge Island, Washington

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

Secretary-Treasurer: 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 Manager for Special Investigations, Washington State Auditor's Office
dervaesj@sao.wa.gov
Port Orchard, Washington

Director-At-Large: Roger B. Gulliver, CFE, CPA, CISA, CBA
Owner, Robert B. Gulliver, CPA (253) 735-2392
RBG@halcyon.com
Auburn, Washington

Director-At-Large: Bernadette McBride, CFE, CPA
Investigator, Medicaid Fraud Control Unit, Attorney General's Office (360) 697-3342
bernadette7@sprintmail.com
Poulsbo, Washington

Association and Chapter Fraud Training and Meeting Dates

Be sure to mark the following calendar year 2002 fraud training meetings on your personal schedule and plan to attend:

August 4-9, 2002: 13th Annual Fraud Conference, Association of Certified Fraud Examiners; Renaissance Hollywood Hotel; Los Angeles, CA. **Register directly with the Association of CFE's by calling 1-800-245-3321 (Austin, TX).** The cost of last years conference was \$350 for the one-day pre-conference (4th), \$895 for the 2.5 day annual fraud conference (5th-7th), and, \$595 for the two-day post-conference (8th-9th). Ask for Diane Neill at conference registrations for all the details and the current cost. Or, you may also register on-line at the Association's web site: "[www: fraudconference.com](http://www.fraudconference.com)".

August 28, 2002: Chapter Fraud Training Seminar; Downtown Seattle. The speaker will be Allan Alberts, Director of Systems Services at Nordstrom's Loss Prevention Department. He will be speaking on "Fraud Anomaly Detection in the Retail Environment". See seminar registration form at the end of this Chapter newsletter.

October 30, 2002: Chapter Fraud Training Seminar; Downtown Seattle. The speaker will be Kathryn Ramoska, Chief Investigator, Washington State Employment Security Department. The topic of the seminar has not yet been formalized at this time.

December 6, 2002: Joint Chapter and WSCPA Sixth Annual Fraud Conference, Marriott Hotel, SeaTac. **Register directly with the WSCPA by calling 1-800-272-8273 (Bellevue, WA).** The cost of the conference should be \$175, and includes continuing professional education for six hours of Technical and two hours of Accounting and Auditing. The course registration form can also be obtained from the WSCPA's web site at "[www: wscpa.org](http://www.wscpa.org)". However, you must call the WSCPA to actually register for the conference. Ask for Lisa Chin-Iwata in the Education Department.

Speakers and topics at the annual fraud conference will be as follows:

- Gene Robertson from the Robertson Group will be speaking on video surveillance equipment use to detect fraudulent on-the-job injury claims.
- Jeff Slotnick from Setracon – executive protection, conduct of risk and vulnerability assessments or expert witness testimony for fraud cases.
- Francis D'Addario, Vice-President, Partner and Asset Protection, Starbucks, will be speaking on "Protecting the Starbucks Experience by the Numbers". This will be a fast-paced multimedia presentation that will provide participants with a broad strategic view of protection considerations for an ethically grounded multinational corporation.
- Unnamed speaker and topic. This time block has not yet been formalized at this time.

Important Chapter Fraud Training Meeting Information for Downtown Seattle Location

All fraud seminars conducted by the Chapter in downtown Seattle are held at this location.

We meet at 1000 Second Avenue in a 28th floor conference room of the Washington State Housing Finance Commission. This is the old Key Towers Bank Building; but, the building currently has no name on it. The building is located across the street and one block North of the Jackson Federal Building (corner of Second Avenue and Spring Street).

Please pay particular attention to the following rules for visiting our fraud seminar training location in downtown Seattle. Our host, the State of Washington Housing Finance Commission, controls the conference room where our meetings are held and has asked for our cooperation in implementing these security and access rules. The Chapter Board of Officers appreciates your cooperation with these requirements.

- First, building security. The staff has asked us to go to the Commission's main offices on the 27th Floor and sign-in with the receptionist before going to the 28th Floor conference room for the fraud seminar. A visitor's badge will be issued to you. Please turn-in this visitor's badge in the conference room before departing the building. The Chapter will turn-in all visitor badges at the end of the day.
- Second, the time of our fraud seminar. The staff has asked us to depart the facility promptly because their duty day ends at 5:00 p.m. Therefore, **we will begin all meetings promptly at 2:30 p.m.**, hold a 30 minute networking session at 3:30 p.m., and complete all fraud seminars at 4:45 p.m. sharp. Visitor badges will be collected at this time.

The Association of CFE's 13th Annual Fraud Conference and Trade Show

The 13th Annual Fraud Conference and Trade Show will be held in Los Angeles, CA, August 4-9, 2002. It is destined to be the largest gathering of anti-fraud professionals in the world! The Association of CFE's will once again bring together the greatest minds in the field to help you fine-tune your skills and learn about new developments in your profession. Take advantage of this opportunity to join with 2,000 professionals with diverse backgrounds from all over the world.

The 13th Annual Fraud Conference and Trade Show is actually three conferences in one. You can attend any or all segments. By attending all segments, you can earn up to 44 fraud-related continuing professional education (CPE) credit hours.

The Pre-Conference is on August 4, 2002, and offers 8 hours of CPE. It's entitled "The New Face of Identity Fraud".

The Main Conference is from August 5-7, 2002, and offers 20 hours of CPE. This conference has varied tracks of material including: Current Issues, Cyberfraud, Embezzlement, Fraud by

Customers, Money Laundering, Fraud and the Law, Fraud by Vendors, Investment Frauds, Bribery and Corruption, and Practice Development.

The Post-Conference is from Audits 8-9, 2002, and offers 16 hours of CPE. This conference has two tracks: "Auditors Basic Conference", and "Investigators Basic Conference".

The conference is being held at the Renaissance Hollywood Hotel, 1755 Highland Avenue, Hollywood, CA 90028, 1-800-HOTELS-1 or (323) 856-1200, www.renaissancehollywood.com.

Linda Saunders, Chapter President will be the Pacific Northwest Chapter/ACFE representative at the August 4, 2002, Chapter Representatives Meeting held in conjunction with the 13th Annual Fraud Conference. She will bring back a report to the Chapter after attending this important meeting.

It's still not too late to register for this outstanding fraud forum. Contact the Association of CFE's at www.cfenet.com to register for the 13th Annual Fraud Conference.

Third Annual National Fraud Awareness Week

National Fraud Awareness Week is August 4-10, 2002. This is a time set aside to educate both businesses and consumers about the threat of fraud and to raise awareness about the impact of fraud and white-collar crime. The Association of CFE's, with the support of leading public and private sector organizations, will spearhead efforts to educate others on how to detect and deter fraud. As in the past, NFAW will again coincide with the Association's Annual fraud Conference and Trade Show in Hollywood, CA.

The Pacific Northwest Chapter/ACFE has registered as an official supporter of National Fraud Awareness Week and supports this initiative in our geographic area of responsibility. We are listed on the national web site (www.fraudweek.com) and receive mention in print materials including the NFAW "Official Supporter" list sent to press contacts nationwide. The Chapter will also receive an Official Supporter kit that will make it each for us to actively participate. The web-site includes an interactive Fraud IQ Test, informational sections dealing with both business and consumer-related fraud, and a complete listing of NFAW related accomplishments.

Local Chapter Web-Sites Are Now On-Line

Effective April 4, 2002, the Association of CFE's has provided a page for each Chapter at www.cfenet.com/chapters. Some of the benefits of the newly redesigned local chapter web sites are that it provides a consistent look, improved navigation, and easy maintenance.

Realizing that maintaining a Chapter web site is a time-consuming process for most local Chapters, the Association has given designated local Chapter "editors" the ability to update information on their site quickly and easily. Joe Dervaes updates the local Chapter template on the Association's main site at the same time the Chapter web site is updated (six times per year).

Currently, each local Chapter web site contains officer and contact information, an events section, and a newsletter section. Editors will be able to login from the local Chapter page and make changes to their events and newsletter pages.

For the present, the Pacific Northwest Chapter/ACFE will continue using its own web site at www.fraud-examiners.org as the main Chapter outreach forum. Kent Hansen is our Chapter Webmaster. Please thank him for the countless hours of time he has spent developing, implementing, and maintaining our Chapter web site.

Association Higher Education Program Offer Extended to End of 2002

The Association of CFE's Higher Education Program has received more than 150 responses to Joe Wells' offer of free educational materials to colleges that agree to offer a three-credit "Fraud Examination" course.

The positive response to and support of our Higher Education Program has been so overwhelming that the offer has been extended through the end of the year. If you would like to take part in this exciting initiative, please contact Special Projects Coordinator Helen Clem at hcllem@cfenet.com or at 1-800-245-3321.

Association's Higher Education Initiative to Provide Anti-Fraud Education to Accounting Students Recognized by American Accounting Association

The American Accounting Association (AAA) recently announced that Joseph T. Wells, CFE, CPA, of Austin, TX, is the 2001-2002 recipient of the prestigious Innovation in Accounting Education Award. The award is presented annually to the individual who has demonstrated exceptional achievement in the area of accounting education. A selection committee of appointed members of the AAA choose the recipient based on the innovation, educational benefits, and adaptability of their initiative by other educational institutions.

Joe Wells is the founder and first Chairman of the Association of Certified Fraud Examiners (ACFE), the largest anti-fraud organization in the world. According to Doug Snowball, Ph.D., an accounting professor and chairman of the AAA's award nomination committee, Joe Wells was selected for the award in recognition of his role in the development and implementation of a graduate-level course in fraud examination for accounting students, and for making fraud-related instructional materials available to educational institutions free of charge.

"As a fraud expert and CPA, Mr. Wells realized that the lack of basic anti-fraud education at the university level was simply not acceptable," said Snowball. "The American Accounting Association felt Mr. Wells deserved this award because he has led the charge to send accounting students into the workforce, 'armed', as it were, with the skills and education necessary to identify and fight fraud."

Joe Wells will receive a commemorative plaque from the American Accounting Association and a check for \$5,000 from accounting giant Ernst & Young. In keeping with his higher education

initiative, Joe Wells announced his intention to donate the \$5,000 to the ACFE's Ritchie-Jennings Memorial Scholarship Fund, which offers scholarships to undergraduate students in accounting and criminal justice majors.

"I am so honored to be selected for this unique award," Wells said from his office in Austin, TX. "I owe such a debt of gratitude to the people who contributed to my nomination and selection, and especially appreciate the assistance of the ACFE's Higher Education Committee, chaired by Dr. Tom Buckhoff, in helping to promote this initiative. I would also like to thank a host of volunteer instructors who have made our fraud examination course so popular, as well as Dr. Steve Albrecht, whom I humbly credit with teaching me how to teach."

The 3-hour "Fraud Examination" course was initially developed for and taught at the University of Texas. However, several major educational institutions around the country have enthusiastically adopted the curriculum. A minor in Fraud Examination has also been developed by Bloomsburg University of Pennsylvania that brings together fraud investigation classes from the schools of accounting, criminal justice, law, and sociology.

NOTE: Joe Dervaes, Chairman of the Association's Board of Regents, was one of eight distinguished fraud professionals who were guest lecturers assisting Joe Wells in presenting the first graduate studies course at the University of Texas (Austin Campus) in Summer 2001. Each lecturer prepared a case study on their assigned area of Joe Well's book "Occupational Fraud and Abuse". Joe Dervaes prepared a case study on revenue skimming. The case was briefly described in a two-part article in "The White Paper", the Association's international magazine. The initial course was video-taped and is the core of the new "Fraud Examination" course. Congratulations to Joe for his pioneering work in the world of fraud. Joe always represents Certified Fraud Examiners exceptionally well in all that he does.

Minutes of Semi-Annual Board of Officers Meeting

The Board of Officers of your Chapter held its semi-annual meeting just prior to the June 26, 2002, Chapter annual business meeting and fraud training seminar in Tukwila to deliberate important issues facing us in the coming year. The meeting began at 10:00 a.m. The following is a summary of these events.

(1) Minutes. The Board approved the minutes from the February 27, 2002 meeting.

(2) Report on April 2002 Fraud Conference. Treasurer Joe Dervaes reported that the Chapter had received \$620.00 from the Association of CFE's as our share of the profits from the 2002 two-day fraud conference. The Board of Officers believes this fraud event is an important outreach mission of our Chapter, and thanks everyone for their support of this most worthwhile endeavor. Four of our five Board members assisted with conference registrations and logistics, including: Linda Saunders, Norm Gierlasinski, Joe Dervaes, and Bernadette McBride. The Association provided lunch at the conference this year. So, we saved a few more dollars by not incurring the expense for Chapter members attending the conference.

(3) Annual Elections. The Chapter Board of Officers served as the Nominating Committee for Chapter elected positions of leadership. According to our Chapter By-Laws, an officer serves in the position for one year, and then may run for election again in the same position during the following year. In order to continue serving in a leadership capacity after that, each person must run for election to a different position. Each current Chapter officer is now serving in their first year in their current elected position. Since there were no further Chapter members desiring to run for office this year, each person has agreed to run for office again in the same position. Accordingly, the Board of Officers will provide a slate of proposed officers to the membership for the elections to be held at the annual business meeting later in the day on June 26, 2002. The slate of Chapter officers is as follows:

President: Linda L. Saunders, CFE, CPA. Linda owns and operates a private firm, Forensic Accounting Consulting, in Bainbridge Island.

Vice-President: Dr. Norman J. Gierlasinski, PhD, CFE, CPA, CIA. Norm is a faculty member of Central Washington University-SeaTac Center in Tukwila, and owns and operates a private consulting firm, Gierlasinski and Associates.

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

Director-At-Large: Roger B. Gulliver, CFE, CPA, CISA, CBA. Roger owns and operates a private firm, Roger B. Gulliver & Associates, PS, in Auburn.

Director-At-Large: Bernadette McBride, CFE, CPA. Bernadette is an Investigator for the Medicaid Fraud Control Unit of the Washington State Attorney General's Office in Tacoma.

(4) Elections Committee. The Chapter President will appoint two Chapter members to serve as the Elections Committee. They will count the votes and give a report at the business meeting later in the day on June 26, 2002.

(5) Distinguished Achievement Award. The Chapter President will announce the selection recommendation for this award at the annual business meeting to be held later in the day. The Chapter nominee for 2002 is Kent Hansen. Kent is being recognized for his work in designing, developing, and activating the Chapter's web site (www.fraud-examiners.org). Joe Dervaes volunteered to prepare the nomination package.

(6) Web Site. The Chapter is now represented on two web sites. Joe Dervaes maintains the information on the Association of CFE's web site (www.cfenet.com). Kent Hansen maintains the information on the Chapter's web site (www.fraud-examiners.org).

(7) Annual Scholarship Program. Chapter Vice-President Norm Gierlasinski, PhD, CFE, CPA, CIA, issued the annual letters to the institutions of higher learning in our geographical area.

However, no students filed their application with the Chapter this year. Therefore, there will be no scholarship program award made this year by the Chapter.

(8) Board of Regents Briefing. Joe Dervaes, Chairman of the Association's Board of Regents, briefed the Board on the status of the Chapter By-Law Change Project. This will be a major point of discussion at the Chapter Representatives Meeting and Board of Regents Meeting held in conjunction with the Annual Fraud Conference in Los Angeles, CA (August 4-7, 2002).

(9) National Fraud Awareness Week. The Chapter has registered with the Association of CFE's as a participating sponsor of National fraud Awareness Week (August 4-10, 2002).

(10) Speakers for Seminars and Fraud Conferences. One of the primary functions of the Chapter Board of Officers is to find suitable fraud speakers for our bi-monthly fraud training seminars and our annual fraud conference jointly sponsored by the WSCPA. Future potential speakers were discussed at length. Each Member of the Board of Officers accepted the challenge of finding future speakers for Chapter training events.

(11) Association Awards. In order to recognize and pay tribute to those members who have displayed exceptional effort in their pursuits of detecting, preventing, and investigating fraud while adhering to a strict code of professional conduct and ethics, the Board of Regents of the Association of CFE's has approved and endorsed the bestowing of several new Outstanding Achievement Awards. This is the first year of this program.

- Joe Dervaes prepared the nomination package for Norm Gierlasinski for the Outstanding Member in Anti-Fraud Education Award. This award is presented to a qualified Association member who has made an outstanding contribution in promoting education related to fraud prevention, detection, and investigation.
- Norm Gierlasinski prepared the nomination package for Joe Dervaes for the Certified Fraud Examiner of the Year Award. This award is presented to a Certified Fraud Examiner who has demonstrated during the year outstanding achievement in the field of fraud examination.

These members of the Chapter Board of Officers represent Certified Fraud Examiners well in all they do, and are deserving candidates for these awards.

(12) Fraud Manual. Joe Dervaes provided a copy of the Fraud Detection and Development training manual used by the Washington State Auditor's Office to the Chapter. Joe is the author of this important document. Kent Hansen will use the document as a resource and put it on the Chapter web site as soon as practical.

(13) Senior Fraud. The Association has emphasized the need for Chapters to become more involved in presenting fraud prevention seminars to seniors in a wide variety of forums, such as senior citizens, church groups, and service groups. The Association's Professional Liaison Committee recently developed guidelines for this effort. While no specific committee was

established by the Board, it was recognized that our Chapter already participates in these efforts through other activities.

- Last year our Northwest Chapter President and Vice-President networked with presenters and sponsors of the Washington state “Scam Jam,” which was a one-day fraud awareness conference for elders sponsored by the Better Business Bureau and local businesses. Seniors came in by the bus-loads from their local Senior Centers. This NW Washington fraud awareness conference was such a success that the BBB will make this an annual event both in Washington and Oregon.
- President Linda Saunders brought national attention to the CFE program last December when she presented the topic, “Financial Exploitation: What Can We Do to Investigate?” to the National Association of Adult Protective Services Administrators in Washington, DC. As a follow-on, she delivered a nuts-and-bolts presentation in Eugene, Oregon to a consortium of the Oregon Human Services, prosecuting attorneys, banking organizations, and law enforcement personnel. Title of that presentation was, “Forensic Accounting for Law Enforcement and Adult Protective Services.”
- Joe Dervaes, Norm Gierlasinski, and Bob Fuhrman are active in reaching out to students in the various colleges, universities, and professional associations in this region with presentations on fraud. Some of this work is performed in conjunction with their professional jobs. Through these efforts, our Chapter reaches into the student body populations of the University of Washington, Central Washington University, Pacific Lutheran University, Saint Martins College, Seattle University, and Green River Community College. Students in various accounting clubs and fraternities are the audience for these events.

These members represent Certified Fraud Examiners and our Chapter well in all they do, and their efforts are appreciated.

(14) Chapter Representative at the Association Fraud Conference. Chapter Vice-President Norm Gierlasinski, PhD, CFE, CPA, CIA, was selected to represent the Chapter at the Association’s Chapter Representative Meeting held on August 4, 2002, just prior to the Annual Fraud Conference in Los Angeles, California. The Chapter Board of Officers agreed to pay his expenses to attend this important meeting. Subsequently, Chapter President Linda Saunders, CFE, CPA, CGFM, volunteered to replace Norm for this duty. Our representative will not be able to attend the entire conference this year. So, Linda will just be traveling to and from Los Angeles for this purpose. But, She will provide a report to us on the important happenings at the meeting in a future Chapter Newsletter.

(15) Chapter Article in “The White Paper”. This Fall, the Association will be featuring the Pacific Northwest Chapter in the Chapter Section of the Association’s international magazine. The Board is working on a draft article for submission to Malcolm Mills at the Association. The article will detail our Chapter activities in the Pacific Northwest, and demonstrate that we are a vibrant and active Chapter involved at both Association and Chapter levels.

The meeting adjourned at 11:30 a.m., with the annual luncheon business meeting following at Noon.

Minutes of Annual Luncheon Chapter Business Meeting

Chapter President Linda Saunders called the annual luncheon business meeting to order at 12:45 p.m. on June 26, 2002 in Tukwila. The following is a summary of these events.

- (1) Linda Saunders announced all items listed above in the Chapter Semi-annual business meeting to the members present at the meeting. The details of these items have not been repeated here.
- (2) By unanimous vote, the Chapter approved the Board's nomination of Kent Hansen to receive the Distinguished Achievement Award for 2002 for his work in developing the Chapter web site.
- (3) Linda Saunders appointed the two members of the Elections Committee to count the ballots. They were: Cliff Whipple and Francis Leaman. The Elections Committee made their report that the Board's slate of officers was re-elected for a second term in office by unanimous vote. The term of office is from July 1, 2002, through June 30, 2003. The Board is as follows: Linda Saunders, President; Norm Gierlasinski, Vice-President; Joe Dervaes, Secretary-Treasurer; Roger Gulliver, Director-At-Large; and, Bernadette McBride, Director-At Large.

The meeting was adjourned at 1:00 p.m.

Chapter President Linda Saunders then introduced the speaker for one hour of "free" continuing professional education. Mark D. Ferbache, Supervisory Special Agent, White-Collar Crime Squad, Federal Bureau of Investigation, Seattle, Washington Office, was the speaker of the day. His presentation was on the FBI's basic mission and it's changing mission after the terrorist attacks of September 11, 2001.

There were 20 people in attendance at the meeting. By changing locations from the Best Western Hotel in SouthCenter to the Mayflower of China Restaurant in Tukwila, the Chapter was able to present the annual luncheon business meeting at approximately one-third the cost of prior years. Therefore, the Chapter will continue to use this new location in future years.

Newspaper Article

The Association of CFE's and the Pacific Northwest Chapter were well represented in a July 14, 2002, newspaper article in Tacoma's "The News Tribune". The article was written by Martha Modeen and was entitled "Accounting for scandals, and highlights the recent national cases of Enron and WorldCom, among others. Access the entire article at www.tribnet.com/business. The article includes the following quotes:

- Linda Saunders, a Bainbridge Island forensic accountant who investigates fraud cases, goes back to the basic of accounting to explain the three fundamental ingredients behind

virtually every fraud: financial pressure, perceived opportunity, and a rationalization that the manipulations are not wrong. There is a tremendous pressure to “look good”, said Saunders, a CPA who learned to detect fraud as a criminal investigator for the Internal Revenue Service. To keep investors in conservative times, after September 11 for example, companies feel pressure to put on their best possible financial face. The opportunity to fudge the numbers comes when bare-bones austerity measures leave companies with insufficient accounting checks and balances. Saunders sees another culprit in the appointments of chief financial officers who have come up through the operational or managerial hierarchy of a company, rather than in the accounting ranks. Such executives often lack the intensive accounting training a CPA would have and find they have wide latitude to paint an overly optimistic financial picture. In that climate, Saunders said, the rationalization might go something like: “I’m not doing anything illegal; I’m just taking advantage of accounting methods to make the company look good.” The result is a perversion of Generally Accepted Accounting Principles, holy writ among number crunchers.

- “All of these characteristics begin to ring home when you investigate major financial statement frauds”, said Toby J.F. Bishop, president and CEO of the Association of CFE’s.

These members represent Certified Fraud Examiners and our Chapter well in all they do, and their efforts are appreciated.

**PACIFIC NORTHWEST CHAPTER
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS**

SEMINAR

TOPIC: Fraud Anomaly Detection in the Retail Environment

SPEAKER: Allan Alberts, Director of Systems Services for Nordstrom's Loss Prevention Department.

DATE: August 28, 2002 **TIME:** 2:30 – 5:00 p.m. **CPE:** Two Hours CPE Credit

Location of Training Facility: We meet at 1000 Second Avenue in a 28th floor conference room of the Washington State Housing Finance Commission. This is the old Key Towers Bank Building; but, the building currently has no name on it. The building is located across the street and one block North of the Jackson Federal Building (corner of Second Avenue and Spring Street). See additional instructions in the Chapter newsletter for information about access to the training facility.

Note: We have entered into an agreement with the Washington State Board of Accountancy to meet its continuing professional education requirements.

SEMINAR REGISTRATION FORM

NAME: _____

TITLE: _____

PHONE: _____ FAX: _____

EMPLOYER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Please mail registration form with \$20 check for members or \$25 for non-members to: Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215.

SEMINAR DESCRIPTION

Fraud Anomaly Detection in the Retail Environment.

The speaker provides an explanation of the methodologies Nordstrom's uses for identifying and reporting suspected fraud anomalies within the transaction heavy retail environment. Actual case studies will be presented to demonstrate the application of the techniques used to address vulnerabilities to internal refund and void frauds.

BIOGRAPHY

Allan Alberts.

The speaker is currently the Director of Systems Services for Nordstrom's Loss Prevention Department.

He holds a BS in Electrical Engineering from San Diego State University and a BA in Criminology from the University of Maryland.

The speaker is an Associate Member of the Association of Certified Fraud Examiners.

Many organizations require the **Federal Tax Identification Number** of the Pacific Northwest Chapter/ACFE in order to pay for their employees to attend our fraud training events. The number is: **91-1592735**.

Important Fraud Training Meeting Information for the Downtown Seattle Location is Included in the Bi-Monthly Chapter Newsletter.