

CFE UPDATE  
May-June 2003

**Chapter Board of Officers**

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

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

Secretary-Treasurer: Joseph R. Dervaes, CFE, CIA (360) 710-1545  
Association of Certified Fraud Examiners Fellow  
Regent Emeritus, Association of Certified Fraud Examiners  
Audit Manager for Special Investigations, Washington State Auditor's Office  
[dervaesj@sao.wa.gov](mailto: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  
[rbg1@mindspring.com](mailto:rbg1@mindspring.com)  
Auburn, Washington

Director-At-Large: Bernadette McBride, CFE, CPA  
Senior Investigator/Financial Examiner, Washington State Department of Financial Institutions,  
Securities Division, (360) 902-8783  
[bmcbride@dfi.wa.gov](mailto:bmcbride@dfi.wa.gov)  
Olympia, Washington

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

**Be sure to mark the following calendar year 2003 fraud training meetings on your personal schedule and plan to attend:**

**June 25, 2003:** Annual Chapter Business Meeting and Fraud Training Seminar; Mayflower of China Restaurant; 17005 SouthCenter Parkway (near SouthCenter Mall); Tukwila, WA. The speaker will be Detective Sergeant Rob Floberg from the Pierce County Sheriff's Department. He will be speaking on Nigerian Fraud Schemes. This is our Chapter's 10<sup>th</sup> anniversary year celebration. Look for special events at this meeting.

**August 3-8, 2003:** Association of CFE's 14<sup>th</sup> Annual Fraud Conference; Chicago, Illinois. Register for this conference at [www.cfenet.com](http://www.cfenet.com). Secretary-Treasurer Joe Dervaes, Life Member, Fellow, Regent Emeritus, and Member of the Board of Review for the Association of CFE's, Founding President of the Pacific Northwest Chapter/ACFE, and Audit Manager for Special Investigations at the Washington State Auditor's Office will be one of the break-out session speakers at the conference. He will present an embezzlement fraud case study emphasizing the subtle compromise of the organization's accounts payable system. Don't miss it.

Vice-President Norm Gierlasinski, Accounting Professor at Central Washington University's SeaTac Center will be the Pacific Northwest Chapter's official representative at the Chapter Representatives Meeting held in conjunction with the Annual Fraud Conference. He will provide a report to the Chapter on the events of this meeting. Secretary-Treasurer Joe Dervaes will also be attending the Chapter Representative Meeting after a four-year absence because of his duties as a member of the Association's Board of Regents.

Secretary-Treasurer Joe Dervaes will also be receiving the Association's Cressey Award at the Conference opening ceremonies for his lifetime achievements in fraud deterrence, detection, and education. Congratulations Joe!

**August 27, 2003:** Chapter Fraud Training Seminar; Downtown Seattle. The speaker and topic have not yet been determined.

**October 29, 2003:** Chapter Fraud Training Seminar; Downtown Seattle. The speaker and topic have not yet been determined.

**December 5, 2003:** Joint Chapter and WSCPA 7<sup>th</sup> Annual Fraud Conference; Marriott Hotel; SeaTac. **Register directly with the WSCPA by calling 1-800-272-8273 (Bellevue, WA).** The conference includes eight hours of continuing professional education credit. The course registration form can also be obtained from the WSCPA's web site at "www:wscpa.org". You must call the WSCPA to actually register for the conference. Ask for Lisa Chin-Iwata in the Education Department. The Chapter and WSCPA have not yet confirmed the four speakers, topics, and date for this event. Vice-President Norm Gierlasinski and Secretary-Treasurer Joe Dervaes will again co-chair the Annual Fraud Conference.

## **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 27<sup>th</sup> Floor and sign-in with the receptionist before going to the 28<sup>th</sup> 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.

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

For the 10th year, the Association awards 15 scholarships of \$1,000 each through its Continuing Education Committee in the Ritchie-Jennings Memorial Scholarship Program. The scholarship program is in honor of Tracy Ritchie, CFE, and Larry Jennings, CFE, who both died in a terrorist attack in Pakistan on November 12, 1997.

Through this scholarship program, the Association supports the education of college students who may become CFEs in the future. The scholarships will be awarded to full-time undergraduate or graduate students majoring in accounting or criminal justice. (Junior college, community college, and high school students, including graduating seniors, are not eligible.)

The deadline for submission of applications was May 9, 2003. We await the results of the Continuing Education Committee's work to select the winners, and will advise the membership as soon as the information is received.

## **Pacific Northwest Chapter Scholarship Program**

Each year, the Chapter awards one \$500 scholarship to a deserving candidate in the Pacific Northwest. Each student who applies for an Association Scholarship needs a letter of reference from a CFE. We use this opportunity to ask all applicants to apply through our Chapter for this purpose. We use the applications we receive to select a Chapter-sponsored primary and alternate candidate for the Association's scholarship program. But, more importantly, we select the best candidates for the Chapter's scholarship program during this process.

The Chapter Board of Officers reviewed eight student applications this year and has made their selections for Chapter-sponsored primary and alternate candidates. We'll describe these students for you in the next Chapter newsletter. All applications were then forwarded to the Association in time to meet their deadline for consideration in this important program. This is the most scholarship applications the Chapter has ever received. It's encouraging news because the Chapter has been working for years with the various colleges and universities throughout the Pacific Northwest to spread the news about the Association and Chapter scholarship programs. If the Chapter primary representative wins an Association scholarship, the Chapter alternate representative automatically wins the Chapter's \$500 scholarship. If the Chapter primary representative does not win an Association scholarship, this student will automatically receive the Chapter's scholarship award.

Let's all wish these students success in the stiff competition for Association and Chapter scholarship awards!

### **On-Line Fraud Resources**

The following on-line fraud resources are provided as a courtesy from the Association of CFE's periodic electronic member newsletter.

Federal Trade Commission

[www.ftc.gov](http://www.ftc.gov)

National Fraud Information Center

[www.fraud.org](http://www.fraud.org)

The Fraud Advisory Panel (UK)

[www.fraudadvisorypanel.org](http://www.fraudadvisorypanel.org)

FBI Internet Fraud Complaint Center

[www.ifccfbi.gov](http://www.ifccfbi.gov)

Coalition Against Insurance Fraud

[www.insurancefraud.org](http://www.insurancefraud.org)

Computer Security Institute

[www.gocsi.com](http://www.gocsi.com)

EthicsLine

[www.ethicsline.com](http://www.ethicsline.com)

### **Semi-Annual Board of Officers Meeting Reminder**

This is a reminder message for all current Board of Officers members. Our semi-annual meeting will be held just prior to the annual luncheon business meeting on June 25, 2003. We will meet at 10:00 a.m. at the MacDonalds restaurant about a block away from the Mayflower of China Restaurant on SouthCenter Parkway (near SouthCenter Mall) in Tukwila. This is an important meeting. So, don't miss it!

### **Annual Association Two-Day Fraud Class**

The joint Chapter and Association of CFE's Two-Day Fraud Training Class on "Conducting Internal Investigations" was held at the Doubletree Inn in SeaTac on May 8-9, 2003. The conference included 16 hours of continuing education credit. The Association instructor was Jim Cooner, CFE. He is the President of Aspen Consulting Group, Incorporated in Miami, Florida, the Chairperson of the Association's Continuing Education Committee, and an adjunct faculty member who teaches the Association's continuing professional education training classes throughout the United States each year by contract. He is also a frequent author of fraud articles in the Association's international magazine, "The White Paper".

Jim was also the instructor at our conference last year. As usual, he received very high evaluation marks from the participants for his outstanding presentation. Networking with fellow professionals was a highlight of this fraud training class. There were approximately 40 people who were registered to attend the event.

Two members of the Chapter Board of Officers performed registration duties for this fraud training class and were on-hand to answer any questions participants had about membership in and activities of the Chapter. They were: Vice-President Norm Gierlasinski, and Director-At-Large Roger Gulliver.

Chapter Member Robert Goehring who is running for election to a Director-At-Large position on the Board also assisted with these duties this year.

Thanks to all for a job well done again this year!

### **Chapter Board of Officer Candidates**

(1) Robert Goehring, CFE, CPA.

My name is Robert Goehring, CFE, CPA and I am running for the position of Board Member of the Pacific Northwest Chapter of the Association of Certified Fraud Examiners. I believe my

education and experience and personal assets qualify me for this opportunity to serve the Association in the capacity. I actively support the Chapter by frequently attending Chapter fraud training seminars and conferences as well as Association fraud training classes. I would like the opportunity to serve on the Board to contribute to meeting the Chapter's future education and training goals and objectives.

I am a CFE (through passage of the examination - May 23, 1986) and a CPA (June 27, 2001). I currently serve as the Audit Manager for the City of Kent (September 2003). I had the opportunity to work for the Washington State Auditors Office for 15 years, including 3 years as the Senior Auditor for Special Investigations and two years as an Assistant Audit Manager. I used my fraud education and experience extensively while employed by the Washington State Auditor's Office and continue to use these skills at the City of Kent in monitoring for proper safeguarding of assets and adherence to City policies and procedures.

I feel fortunate to have had the opportunity to learn from the best (Joseph R. Dervaes, CFE, ACFE Fellow, CIA). My role as Senior Investigator gave me the opportunity to provide training in the areas of internal controls and fraud detection to the State Auditor's Office, as well as making presentations to various state and local governments and associations. Further, I performed or monitored numerous fraud investigations involving several areas of state and local government.

Thank you for considering me for this important role and opportunity to serve the Chapter and Association.

(2) Patrick T. Gillespie, CFE.

Bachelors Degree from the University of Minnesota (1979)  
Masters Degree in Public Administration from Seattle University (1983)

19 years with the State of Washington – Department of Revenue

- Currently works in the Audit Standards and Procedures unit as a Senior Auditor.

Volunteers with Seattle University's Institute of Public Service

- Community Leadership Mentor Program
- MPA Alumni Advisory Committee

### **Association News**

On April 17, 2003, the Association made the following announcement:

The Journal of Accountancy (JofA) announced Joseph T. Wells' article, "Occupational Fraud: The Audit as Deterrent," has won the 2002 John Lawler Award. This award, named in honor of the former JofA editor and AICPA Vice President, is selected by the board of editorial advisers.

This is the second time Mr. Wells has won this prestigious award, an event that happened only once before. The JofA has plans to establish the Lawler Award Hall of Fame to honor Mr. Wells and the other authors who have achieved this rare recognition.

**Three Association Letters to Joe Dervaes – WOW!!!**

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**LETTER NUMBER ONE**

Four years ago, the 27,000 members of the Association of Certified Fraud Examiners (CFEs) elected Joe Dervaes, Audit Manager for Special Investigations, Washington State Auditor's Office to the Board of Regents. He has served as Chairman of the Board for the past three years, the highest position possible within the organization. His duties included protecting the CFE credential from compromise and maintaining the integrity of the CFE Examination. Joe served with distinction and completed his term of office in March 2003. During this period of time, he has bought great credit upon himself, the Washington State Auditor's Office, and the Association of CFE's.

In a recent letter to State Auditor Brian Sonntag, the founder and chairman of the Association of CFE's, Joseph T. Wells, CFE, CPA, made the following remarks about Joe's service to his profession.

April 8, 2003

Mr. Brian Sonntag, CGFM  
State Auditor  
P.O. Box 40021  
Olympia, WA 98504-0021

Re: Joseph R. Dervaes

Dear Mr. Sonntag:

I am founder and chairman of the Association of Certified Fraud Examiners, the world's largest anti-fraud organization. Joe Dervaes and I have been friends and colleagues for more than a decade, and we met through ACFE.

Mr. Dervaes is a Certified Fraud Examiner and a Life Member of the Association of Certified Fraud Examiners. Those who are qualified to join ACFE are dedicated to the fight against economic crime, and Joe's contributions have been significant.

In addition to being an adjunct faculty member of the ACFE, Joe is a frequent contributor of articles to *The White Paper*, our bimonthly magazine. He was also a contributing author to the *Fraud Examiners Manual*.

Joe was the founding president of ACFE's Pacific Northwest Chapter and he is a current officer of that chapter. The primary purpose of any ACFE local chapter is to serve the community through the promotion of improved fraud detection and deterrence and through expansion of knowledge and the interaction of its Members. Under Joe's leadership, the Pacific Northwest Chapter is one of our most active. Based on his service to the chapter, he received our Distinguished Achievement Award in 1995.

In 1999, Joe was elected by his peers to serve on our Board of Regents, the highest office in our 27,000-member association. Although elected to a three-year term, through administrative procedures, he served a total of four years. He was subsequently elected by his fellow Board members as Chairman of the Board of Regents and served with distinction.

In 2000, Joe applied and was accepted as a Fellow of ACFE, joining an elite group of Certified Fraud Examiners whose accomplishments include exceptional service, as well as outstanding personal achievements in, and significant contributions to, the field of fraud examination.

Rarely have I ever met anyone as talented and dedicated as Joe. He has an enormous capacity for detail, makes extremely sound judgments, and is respected by colleagues and adversaries alike. In my opinion, his integrity and honesty are above question.

As corporations and our nation face current challenges of fraud and corruption in the workforce affecting employees, shareholders, as well as consumers in our national and global economies, Mr. Dervaes' active role and support of ACFE's mission to reduce the incidence of fraud and white-collar crime demonstrates his sincere commitment to public service. You are extremely fortunate to have Joe on your staff.

Sincerely,  
Joseph T. Wells, CFE, CPA  
Chairman

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**LETTER NUMBER TWO**

The Board of Review of the Association of CFE's is the independent appraisal committee established by the Board of Regents to establish and maintain standards of conduct and to maintain canons of ethics for the integrity and reputation of the professional certification – Certified Fraud Examiner (CFE).

The purposes of the Board of Review are to: (1) establish uniform standards for handling members alleged to have violated the CFE Code of Professional Ethics, and to review and modify the standards as necessary; (2) develop procedures to investigate complaints submitted to the Board of Review; (3) investigate complaints submitted to the Board of Review; (4) make recommendations to the Board of Regents for disciplining CFEs who are considered to be in



violation of the Code of Professional Ethics; and, (5) interact with the Professional Standards and Practices Board in issues of common interest.

Membership on the Board of Review consists of three individuals who have previously served on the Board of Regents and who now carry the title of Regent Emeritus.

The Board works close with the legal counsel of the Association in all disciplinary proceedings. All complaints filed against CFE's are forwarded to the Association of CFE's and an initial investigation is conducted. When it is complete, the investigation is forwarded to the Board of Review for a determination. The Board's recommendation is then forwarded to the Board of Regents for final action. All disciplinary actions taken are published in the Association's bi-monthly international magazine, "The White Paper".

In a recent letter to Joe Dervaes, Isabel M. Cumming, CFE, JD, Chairman of the Board of Review, Association of CFE's, appointed Joe as a member of the Board. The letter states:

April 15, 2003

Mr. Joseph Dervaes, CFE, CIA  
Audit Manager for Special Investigations  
P. O. Box 40021  
Olympia, WA 98504-0021

Dear Joe:

Congratulations! On behalf of the Association of Certified Fraud Examiners, it is my pleasure to officially welcome you to the Board of Review. Also serving with you is Tom Golden and myself.

We are honored that you would take the time out of your busy schedule to participate in Association activities.

Joe, thanks for continuing to take an active part in the Association. I look forward to working with you. If you have any questions, please call me at 1-410-396-4996 or e-mail me at [icumming@stattorney.org](mailto:icumming@stattorney.org).

Sincerely,  
Isabel M. Cumming, CFE, JD  
Chairman of the Board of Review

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### **LETTER NUMBER THREE**

In a recent letter to Joe Dervaes, the founder and chairman of the Association of CFE's, Joseph T. Wells, CFE, CPA, announced Joe's nomination for the Association's coveted Cressey Award,

highlighting his service to the profession and his lifetime contributions to the prevention, detection, and educational achievements in the world of fraud.

May 13, 2003

Mr. Joseph R. Dervaes, CFE, CIA  
Audit Manager for Special Investigations  
Washington State Auditor's Office  
P. O. Box 318  
Vaughn, WA 98394

Dear Joe:

It is my honor and personal pleasure to advise you that you have been nominated to receive this year's Cressey Award.

As you know, the Cressey Award is bestowed annually on a person who has made a major lifetime contribution to the prevention and detection of fraud. Because of your long and distinguished record of achievement in this area, we believe that you are especially deserving of this honor.

The Cressey Award has been presented every year since 1990, and is named in honor of Dr. Donald R. Cressey (1919-1987) who pioneered the field of white-collar crime research and education. If you accept the award, you will be in the company of a wide variety of distinguished professionals in the anti-fraud field.

Previous winners include:

- 1990 Dr. John Braithwaite, Sociology Professor with the Research School of Social Science, Australian National University in Canberra.
- 1991 Rudolph Giuliani, United States Attorney for the Southern District of New York.
- 1992 Dr. Gilbert Geis, Professor Emeritus of Sociology, University of California at Irvine and President and Regent Emeritus of the Association of Certified Fraud Examiners.
- 1993 Scott Harshbarger, Massachusetts Attorney General.
- 1994 Dr. Marshall Clinard, retired sociology professor, University of Wisconsin.
- 1995 Dr. Dianne Vaughn, Professor of Sociology at Boston College.
- 1996 G. Jack Bologna, Associate Professor of Management at Sienna Heights College, Adrian, Michigan.
- 1997 Jane Bryant Quinn, financial columnist for "Newsweek" magazine.
- 1998 Dr. W. Steve Albrecht, Associate Dean, Marriott School of Management, Brigham Young University, Provo, Utah.
- 1999 Kenneth J. Hunter, former Chief Postal Inspector for the U.S. Postal Service.
- 2000 John Stossel, ABC News Correspondent
- 2001 Henry N. Pontell, Professor and Chair, Department of Criminology, Law and Society School of Social Ecology, University of California-Irvine, California.
- 2002 Mary Jo White, former United States Attorney for the Southern District of New York.

The actual award, a beautiful bronze bust of Dr. Cressey, would be presented to you at our 14<sup>th</sup> Annual Fraud Conference in Chicago at the Hilton Hotel & Towers, August 4, 2003. We will, of course, cover your travel expenses and waive your registration fee should you wish to stay for the whole conference.

Congratulations on your nomination. Please let me know of your acceptance as soon as possible.

I look forward to hearing from you.

Sincerely,  
Joseph T. Wells, CFE, CPA  
Chairman

(First Endorsement)  
May 16, 2003

Joseph T. Wells, CFE, CPA  
Chairman  
Association of Certified Fraud Examiners  
The Gregor Building  
716 West Avenue  
Austin, Texas 78701

Dear Joe:

I would be honored to accept the Association's nomination for this prestigious anti-fraud award.

Sincerely,  
Joseph R. Dervaes, CFE, ACFE Fellow, CIA  
Audit Manager for Special Investigations  
Washington State Auditor's Office

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**Job Opportunities**

The Chapter received the following job opportunity announcement on April 24, 2003:

Fraud Investigator. Seeking an audit professional with heavy fraud investigation background, fraud investigator, or private investigator with 5+ years of experience for local San Francisco/Bay Area company. CFE or PI license preferred. Responsibilities include conducting investigations of both internal and external fraud as well as detecting internal fraud. If interested, please contact Lorelei Enderssen at Lander International at [lorelei@landerint.com](mailto:lorelei@landerint.com) or, locally, at 510-232-4264, ext 18. This company will relocate the right individual if you know of anyone outside the area who might be interested. Use 1-800-548-5318, ext 18 for long distance.

The Chapter received the following job opportunity announcement on May 13, 2003:

Location: Puget Sound Regional Council, downtown Seattle, Washington  
Status: Full time, regular position. Exempt FSLA status

The Puget Sound Regional Council is seeking a qualified transportation planning Program Manager. The position remains open until filled. Applications will be reviewed as they are received. The salary is up to \$116,800 per year with a starting range of \$85-95,000 per year, DOE, with excellent benefits. The job is located at 1011 Western Avenue, Suite 500, Seattle, WA 98104, and can be reached by telephone at (206) 464-6175, by fax machine at (206) 587-4825. Work hours are Monday-Friday from 9:00 a.m. – 5:30 p.m., and this is a full-time regular position that is exempt FSLA status.

For more information, see [www.psrc.org/about/jobs/](http://www.psrc.org/about/jobs/), call (206) 464-7090, e-mail [gfooster@psrc.org](mailto:gfooster@psrc.org), fax (206) 587-4825, or write to the address below. The Puget Sound Regional Council is an equal opportunity employer. To be considered, applicants must submit a completed application form, resume, and cover letter to: Puget Sound Regional Council, Attn: Program Manager Position, 1011 Western Avenue, Suite 500, Seattle, WA 98104.

### **Association's 14<sup>th</sup> Annual Fraud Conference**

The Association of CFE's will host it's 14th Annual Fraud Conference and Exhibition in Chicago, Illinois, from August 3-8, 2003. Put this premier fraud training forum on your training calendar now. Highlights include:

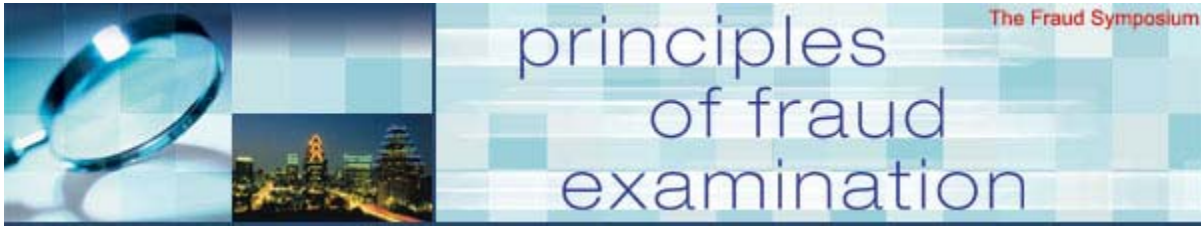
- Building your own curriculum! Choose sessions from a large selection of up-to-date and informative topics
- Networking with fraud examiners, accountants/auditors, law enforcement, security personnel, corporate management, private investigators, attorneys, and educators who represent virtually every industry
- Discovering the latest industry products, services, and technologies in our exhibit hall.

Register today and save up to \$250...call the ACFE or visit the Association's 14th Annual web site for details: <http://www.fraudconference.com/>

Interested in exhibiting?

With over 2,000 attendees expected, the 14th Annual Fraud Conference & Exhibition is your #1 selling opportunity of the year. Promote your products and services through the premier fraud prevention gathering that attracts a wide range of professionals who are responsible for the purchase of products and services like yours. The Exhibition gives you an unmatched opportunity to help them find the solutions.

For more information about exhibit and/or sponsorship opportunities at the 14th Annual Fraud Conference & Exhibition, contact Leslie Simpson at (800) 245-3321/+1(512) 478-9070 or by e-mail at [lsimpson@cfenet.com](mailto:lsimpson@cfenet.com).



▶ Austin, TX

▶▶ June 2-5, 2003

▶▶▶ CPE Credits: 28

Register  
by 5/12  
& SAVE



Web [www.CFEnet.com](http://www.CFEnet.com)



Phone 800.245.3321 / +1 512.478.9070



Fax +1 512.478.9297



Mail ACFE  
716 West Avenue  
Austin, TX 78701 USA

▶▶▶ Invest in your professional future  
today!

Join us in Austin, Texas on June 2-5 for the ACFE's most highly anticipated training event - the **Principles of Fraud Examination**, designed to prepare you for the challenges you will face while preventing and detecting fraud.

Whether you are new to fraud examination or are looking for a refresher course, **Principles of Fraud Examination** (formerly the Semi-Annual Fraud Symposium) is the most comprehensive course on the subject. Over the 3 ½ days, you'll be exposed - through lectures, discussions, and video screenings - to the four basic areas of fraud examination:

- ▶ Criminology & Ethics
- ▶ Legal Elements of Fraud
- ▶ Fraudulent Financial Transactions
- ▶ Investigation

In addition to the fraud training, **Principles of Fraud Examination** will also provide

ample opportunities to interact with ACFE staff members and network with your colleagues through group lunches and other social events held throughout the week.

[register today](#)

[learn more](#)

**Association of Certified Fraud Examiners**  
Informing and Educating Anti-Fraud Professionals Worldwide



PACIFIC NORTHWEST CHAPTER  
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS  
TERM: JULY 1, 2003 THROUGH JUNE 30, 2004  
**2003 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: Norm Gierlasinski, PhD, CFE, CPA, CIA (Vice-President); Morgan D. Jacobson, CFE, CISA (Member); and Kent Hansen, CFE, CPA, CMA (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 June 24, 2003**; or,

(b) **Bring** this ballot to the annual chapter luncheon business meeting **on June 25, 2003**. The meeting will be at the Mayflower of China Restaurant; 17005 SouthCenter Parkway (near SouthCenter Mall); Tukwila, Washington, 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 May/June 2003 Chapter newsletter.

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

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_



PRESIDENT

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JOSEPH R. DERVAES, CFE, ACFE Fellow, CIA. Joe is the founding President of the Pacific Northwest Chapter. He is a Life Member, Fellow, Regent Emeritus, Member of the Board of Review, Distinguished Achievement Award winner, and adjunct faculty member of the Association of CFE's. He is the Audit Manager for Special Investigations for the Washington State Auditor's Office where he manages the agency's Fraud Program. He is the Founding President of the Chapter and is also **currently a member of the Chapter Board of Officers.**

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VICE-PRESIDENT

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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. At the Association of CFE's Annual Fraud Conference in 2002, Norm received the Outstanding Achievement in Anti-Fraud Education Award. He is a Distinguished Achievement Award winner and **currently a member of the Chapter Board of Officers.**

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SECRETARY/TREASURER

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ROGER B. GULLIVER, CFE, CPA, CISA, CBA. Roger owns and operates a private firm, Roger B. Gulliver, CPA. He is a Distinguished Achievement Award winner and **currently a member of the Chapter Board of Officers.**

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DIRECTOR-AT-LARGE

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BERNADETTE MC BRIDE, CFE, CPA. Bernadette is a Senior Investigator/Financial Examiner in the Securities Division at the Washington State Department of Financial Institutions. She also owns and operates a private firm, Bernadette McBride, CPA, in Poulsbo. **She is currently a member of the Chapter Board of Officers.**

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DIRECTOR-AT-LARGE (Vote for One)

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ROBERT A. GOEHRING, CFE, CPA. Robert has been an Audit Manager at the City of Kent since 2002. Prior to this assignment, he was employed by the Washington State Auditor's Office for approximately 15 years and most recently served as the Senior Investigator in the agency's Fraud Program. **He is a new Chapter Board of Officers candidate.**

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PATRICK T. GILLESPIE, CFE. Patrick has been with the State of Washington, Department of Revenue for 19 years. He currently works in the Audit Standards and Procedures unit as a Senior Auditor. **He is a new Chapter Board of Officers candidate.**

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**ANNUAL CHAPTER LUNCHEON AND BUSINESS MEETING**

Wednesday, June 25, 2003 -- Noon - 2:00 p.m.

The annual Chapter luncheon business meeting will be held at the Mayflower of China Restaurant, 17005 SouthCenter Parkway (near SouthCenter Mall), Tukwila, WA. The restaurant can be reached by telephone at (206) 575-4193. Directions to the restaurant follow. When driving North on I-5, take exit number 153 indicating the SouthCenter Mall and SouthCenter Parkway and just before reaching the I-405 interchange. Take an immediate right at the traffic light. The restaurant is about 4-5 blocks from there on your right (I-5 side of the road). For reference purposes, SouthCenter Parkway parallels I-5, and you'll be driving South and away from the Mall when heading toward the restaurant. There is plenty of parking at the restaurant.

Members will be able to order from the regular menu at the Mayflower of China Restaurant. There is no cost for the meal or fraud training for Chapter members and associates. The cost of the meal and fraud training 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 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 address:

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

Speaker: \_\_\_\_\_

**SEMINAR REGISTRATION FORM**

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

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

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

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

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

## **Seminar Description**

### **NIGERIAN FRAUD SCHEMES**

Detective Sergeant Rob Floberg, Pierce County Sheriff's Department, will discuss Nigerian fraud schemes at our annual luncheon business meeting. This is one of his specialties.

Practically everyone has received a Nigerian fraud letter either in the mail or by e-mail at one time or another in their life. If you haven't received one yet, you will. The same types of fraud scams are perpetrated either by mail or e-mail. But, the electronic versions of these Nigerian scams are getting quite interesting these days. And, the schemes are spreading into other parts of Africa. Anyone who responds to these invitations to disaster is looking for a get rich scheme and a dream that is too good to be true (actually it is). Most of these schemes cite a risk free opportunity. Nothing could be further from the truth.

Nigerian fraud scheme cases from his work experience will be shared and discussed with the participants. Learn how and where to report these scams so that they can be properly investigated and catalogued.

## **Biography**

Detective Sergeant Rob Floberg had been with the Pierce County Sheriff's Department for 25 years, the last 19 of those specifically specializing in white collar crimes and forensic document examination. He is a member of the Board of Officers of the Pacific Northwest License Tax and Fraud Association, and a frequent speaker on recognizing forgery, identifying Nigerian handwriting traits, and the forensic comparison of handwriting. He has testified in dozens of courts in Washington and Idaho as a handwriting expert in criminal fraud and civil cases. Rob is currently assigned to the University Place detachment as the Sergeant-In-Charge of the Criminal Investigations Division.