

CFE UPDATE
May-June 2008

Chapter Board of Officers

President: Joseph R. Dervaes, CFE, ACFE Fellow, CIA (253) 884-9303.
Vice-Chair of ACFE Foundation Board of Directors, 2003 Cressey Fraud Lifetime Achievement Award Winner, ACFE Fellow, Regent Emeritus, prior member of the Board of Review, Chapter Distinguished Achievement Award Winner for 1995, and ACFE 2007 Award Winner for Achievement in Community Outreach and Service, Association of Certified Fraud Examiners. Founding and Current President, Newsletter Editor, Librarian, and WebMaster; Pacific Northwest Chapter/ACFE.
joeandpeggydervaes@centurytel.net; Vaughn, Washington, Retired.

Vice-President and Training Director: Norman J. Gierlasinski, PhD, CFE, CPA, CIA. 2002 ACFE Outstanding Achievement in Anti-Fraud Education Award Winner, and the Chapter Distinguished Achievement Award Winner for 1996, Association of Certified Fraud Examiners. Vice President and Training Director; Pacific Northwest Chapter/ACFE. Professor of Accounting, Central Washington University (Des Moines Center) (206) 439-3800, Extension 3825. normang@cwu.edu; Des Moines, Washington.

Secretary-Treasurer: Roger B. Gulliver, CFE, CPA, CISA, CBA. The Chapter Distinguished Achievement Award Winner for 2000; Association of Certified Fraud Examiners. Secretary-Treasurer, Pacific Northwest Chapter/ACFE. President, Gulliver and Associates PS (253) 735-2392; rbg1@mindspring.com; Auburn, Washington.

Director-At-Large: Bernadette McBride, CFE, CPA. The Chapter Distinguished Achievement Award Winner for 2004; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Senior Investigator/Financial Examiner, Washington State Department of Financial Institutions (Securities Division), (360) 791-8824; bmcbride@dfi.wa.gov; Olympia, Washington.

Director-At-Large: Robert A. Goehring, CFE, CPA. The Chapter Distinguished Achievement Award Winner for 2005; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Audit Manager, City of Kent - Finance Department, (253) 856-5262; rgoehring@ci.kent.wa.us, Kent, Washington.

The Pacific Northwest Chapter was the ACFE's CFE Chapter of the Year Award Winner for 2006. What a magnificent achievement! Congratulations and thanks go to all who have played a part in helping to develop the Chapter over the years. Great job!

Be sure to mark the following calendar year 2008-2009 fraud training meetings on your personal schedule and plan to attend.

June 25, 2008 (Wednesday). Annual Chapter Business Meeting and Fraud Training Seminar; Bahama Breeze Restaurant; 15700 SouthCenter Parkway, Tukwila, WA 98188;

(206) 241-4448. Door prizes will be awarded; but, you must be present to win. The luncheon and continuing professional education for the fraud seminar is free to Chapter members and \$15 for non-members. The luncheon begins promptly at Noon, followed by a brief Chapter annual business meeting. The fraud training seminar begins at approximately 1:00 p.m. and lasts for one hour.

Richard (“Rick”) St. Onge, Financial Examiner Supervisor, Division of Consumer Services, Examinations Unit from the Washington State Department of Financial Institutions will make a presentation on *Payday Lending – A Regulatory Update*.

July 13-18, 2008 (Boston, MA). Association=s 19th Annual Fraud Conference and Exhibition. Register for this conference at www.ACFE.com. The meeting times are from 1:00-5:00 p.m. on July 13, 2008, for the Pre-Conference; 8:30 a.m. B 12:30 p.m. on July 14, 2008, and from 8:30 a.m. B 4:30 p.m. on all other days during the Main-Conference and Post-Conference period (July 15-18, 2008). All of the following registration fees are estimates: The discounted registration fee for Association members is \$795 for the Main-Conference. The regular registration fee for non-members is \$895 for the Main-Conference. The discounted registration fee for Association Members is \$1,225 for the Full Conference. The regular registration fee for non-members is \$1,395 for the Full Conference.

Vice-President Norm Gierlasinski 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.

President Joe Dervaes will attend the ACFE Foundation=s Board of Directors Meeting held in conjunction with the Annual Fraud Conference.

August 27, 2008 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, 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). We begin all meetings promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m., and then complete the seminars at 4:45 p.m. The seminar fee is \$20 for Chapter members and \$25 for non-members.

The topic for this fraud seminar is *Mortgage Fraud*, and the speaker will be Associate Member Melissa A. Huelsman, from the Seattle Law Offices of Melissa A. Huelsman, P.S.

October 20-21 2008 (Monday-Tuesday). Joint Chapter and Association of CFEs Fraud Training Classes at the Doubletree Hotel, 18740 International Boulevard; SeaTac (across the street from SeaTac International Airport), (206) 246-8600. There is an \$8 (estimated) daily parking fee if you drive your car and park in the hotel parking lot. Car pooling is

recommended to reduce the nominal cost of parking. Registration and continental breakfast is at 7:30 a.m. The class begins at 8:00 a.m. and ends at 4:25 p.m. each day. Register directly with the ACFE by calling 1-800-245-3321 (Austin, TX), or by accessing the Association's web-site at www.ACFE.com. The class includes 16 hours of continuing professional education credit. You must contact the ACFE to actually register for this class. Ask for Ashlee Beck, Event Coordinator (abeck@ACFE.com).

The ACFE has provided the following registration fees for this 2008 class. The early registration cut-off date is September 20, 2008. Early registration fees are \$500 for members and \$600 for non-members. Normal registration fees are \$595 for members and \$695 for non-members after the early registration date has passed.

The title of the class is *Money Laundering: Tracing Illicit Funds*. The speaker has not yet been determined or announced by the ACFE.

December 12, 2008 (Friday). Joint Chapter/WSCPA's 12th Annual Fraud Conference at the WSCPA's Training Facility; 902 – 140th Avenue N.E.; Bellevue, WA 98005-3480. **(Note: This is a change in location for the 2008 Conference to the WSCPA Training Facility as well as a change in dates from the first Friday to the second Friday in December.)** The registration fee for members of the WSCPA and the Pacific Northwest Chapter is \$210 and \$285 for non-members (estimated) for this conference. Registration and continental breakfast is at 7:30 a.m. The conference begins at 8:00 a.m. and ends at 5:00 p.m., with 9 hours of Continuing Professional Education credits available for those who attend the entire Conference. Register directly with the WSCPA by calling 1-800-272-8273 (Bellevue, WA). 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 Rachel Ingalls, Conference Administrator.

There will be four sessions at the annual fraud conference, each lasting approximately two hours. Confirmed speaker and topic information is as follows:

Session #1 (8:00 – 10:00 a.m.). Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA will speak on the topic of *Understanding Employee Embezzlement in the Workplace*. Joe retired on July 31, 2006, after completing 42.5 years of federal, state, and local government audit and fraud examination service. He worked for the Air Force Audit Agency for 20 years and retired as a Lieutenant Colonel. He then worked 22.5 years for the Washington State Auditor's Office where he managed the agency's statewide Fraud Program. During his 20-year tenure as Audit Manager for Special Investigations, he participated in over 730 fraud cases involving losses of over \$13 million and spoke on a wide variety of fraud topics on a weekly basis throughout North America. This much requested and very popular speaker will discuss highlights from his life experiences dealing with employee embezzlement fraud in the workplace. Joe was the 2003 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection, deterrence, and education. He was the 2007 winner of the ACFE's Outstanding Achievement in Community Service and Outreach. He is also the Vice-Chair of the ACFE Foundation's Board of Directors, an ACFE Fellow, ACFE Life

Member, and President of the Pacific Northwest Chapter/ACFE, continuously serving on its Board of Officers since organizing the Chapter in March 1993.

Session #2 (10:00 a.m. – Noon). Chapter Member Marty Biegelman, CFE, ACFE Fellow, will be a speaker, but the topic for this session has not yet been determined. Marty is the Director of the Financial Integrity Unit at Microsoft Corporation in Redmond. He is retired from the United States Postal Service. Marty is also a Member of the ACFE Foundation's Board of Directors, and an ACFE Fellow.

Session #3 (1:00-3:00 p.m.) Chapter Member Guido van Drunen, CFE, CA, CIA, will speak on the topic of: "A Case Study on Revenue Recognition and Payables Fraud". Guido is a Director at KPMG in Seattle. He has been a speaker at ACFE annual fraud conferences in the past, and was also a speaker on travel fraud at the Chapter's 2007 annual fraud conference.

Session #4 (3:00-5:00 p.m.). Chapter Member John Tollefsen, CFE, JD, will speak on the topic of: "The False Claims Act" John is the owner of Tollefsen law Office, PC. in Lynnwood. He previously prepared this fraud seminar for the ACFE's 2008 Annual Fraud Conference. However, he had a schedule conflict and was unable to make the presentation. He'll be making this presentation to us at our Conference instead.

President Joe Dervaes and Vice-President Norm Gierlasinski will 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). Our host, the State of Washington Housing Finance Commission, controls the conference room where our meetings are held. Attendees should report directly to the training room on the 28th Floor of the building for these fraud seminars.

We meet at the training room promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m. in the middle of the class, and then complete all fraud seminars at 4:45 p.m. sharp. The Commission has asked us to depart the training room promptly because their duty day ends at 5:00 p.m. We appreciate using this fine training facility for our fraud seminars, and respectfully request everyone abide by the Commission's rules.

February 25, 2009 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, 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). We begin

all meetings promptly at 2:30 p.m., hold a 30 minute networking session at 3:30 p.m., and then complete the seminars at 4:45 p.m. The seminar fee is \$20 for Chapter members and \$25 for non-members.

The topic for this fraud seminar is *The Foreign Corrupt Practices Act*, and the speaker will be Chapter Member Guido van Drunen, CFE, CA, CIA. Guido is a Director at KPMG in Seattle. He has been a speaker at ACFE annual fraud conferences in the past, as well as a speaker at the Chapter's annual fraud conferences in the past.

April 29, 2009 (Wednesday) – Seattle.

June 24, 2009 (Wednesday) – Seattle.

July 13-15, 2009 (Main Conference) – Site Undecided – ACFE Annual Fraud Conference.

August 26, 2009 (Wednesday) – Seattle.

October __, 2009 – Joint CFE Chapter/ACFE Fraud Training Class (SeaTac).

December 4, 2009 (Friday) – Joint CFE Chapter/WSCPA (Bellevue)

(1) Links to ACFE and Chapters

The Board of Officers has identified the following CFE Chapter web-sites that may be useful to our Members. Here they are:

Association of Certified Fraud Examiners B www.ACFE.com

Pacific Northwest Chapter/ACFE B www.fraud-examiners.org

Oregon Chapter/ACFE B www.oregon-acfe.org

Spokane Chapter/ACFE B www.spokanefraud.org

Vancouver, B.C., Canada Chapter/ACFE B www.cfevancouver@yahoo.cca

(2) Additional Fraud Links

The Board of Officers provides the following additional links to its Chapter Members as a public service. Here are just a few of them:

Complaints about Internet Fraud may be filed with the Internet Fraud Complaint Center (www.ifccfbi.gov).

Complaints about e-mail and mail fraud may be filed with the U.S. Postal Inspection Service (www.usps.gov/postalinspectors). The primary use is for Nigerian (and other African countries) fraud e-mails or letters that are received. PS Form 8165 (Mail Fraud Report) lists many other uses as well. This form may be downloaded and then mailed to the U.S. Postal Inspection Service to file a complaint and submit the fraudulent document received. The mailing address is U.S. Postal Inspection Service, Inspection Service Support Group, 222 South Riverside Plaza, Suite 1250, Chicago, IL 60606-6100.

The U.S. Postal Inspection Service web-site lists additional links to The Chamber of Commerce and the Better Business Bureau (www.bbb.org), county or state Office of

Consumer Affairs. In this state, that's the Washington Attorney General's Consumer Protection Division at www.wa.gov/ago, or nationally at www.naag.org. The Federal Trade Commission can be reached at www.ftc.gov.

Identity Theft links are at the Identity Theft Unit sponsored by the Washington State Patrol and the Washington State Department of Licensing at www.dol.wa.gov; www.idtheftcenter.org; www.consumersunion.org; and www.consumer.gov/idtheft.

John E. Reid and Associates, Inc. (Fraud Interview Training), Chicago, IL, www.reid.com. The Reid Preferred Group of Associations (RPGA) number for the Pacific Northwest Chapter/ACFE is A20-049. The RPGA number must be shown on the registration form in order to receive a discount on seminar registrations or to purchase products. In joining the RPGA Discount Program, our Chapter has agreed to announce Reid Seminar dates and locations to our members by e-mail, an announcement in our chapter newsletter, and/or a notice on our chapter web page. The 2008 Reid Seminar fees are indicated below. *The standard fee for the 2008 Reid 3-Day Seminar is \$595 per person and \$795 for the full 4-Day Program. As a participant in the Reid Preferred Group of Associations your chapter members can attend the 3-Day Seminar for the reduced fee of \$440 per person - a savings of \$155 per person, or \$570 for the full 4-Day Program – a savings of \$225.* To ensure our members receive the discount to which they are entitled, they must at the time of registration (or when purchasing Reid training products) provide the Chapter's RPGA Association Code Number.

(3) 2008 ACFE Annual Fraud Conference Keynote Speakers Announced

The ACFE Annual Fraud Conference traditionally hosts the world's leading authorities from business and government. These experts in their fields share their insights and address the key anti-fraud issues relevant to you.

This year's conference in Boston is no exception. The July 2008 lineup of featured speakers is a diverse group of influential leaders and practitioners that will both inform and enlighten you. Make plans now to join more than 2000 anti-fraud professionals in hearing this year's keynote speakers:



Senator George J. Mitchell
Distinguished Diplomat and Former U.S. Senator

In his illustrious 14 year career in the Senate, Mitchell served as Senate Majority Leader from 1989-1995 and for six consecutive years he was voted "the most respected member" of the Senate by a bipartisan group of senior congressional

aides. Read bio.



Alice S. Fisher

*Assistant Attorney General, US
Department of Justice*

Ms. Fisher was appointed by President George W. Bush in August 2005 as Assistant Attorney General to head the Criminal Division in the United States Department of Justice. Read bio.



Robert Hare, Ph.D

*Author, Professor of Psychology,
University of British Columbia*

Dr. Robert Hare has devoted most of his academic career to the investigation of clinical psychopaths and the widespread implications for mental health and criminal justice. Read bio.



John P. "Sean" Coffey

*Co-Managing Partner of Bernstein
Litowitz Berger & Grossmann LLP, New
York*

Mr. Coffey served as lead trial attorney in two of the most notable civil fraud cases to go to trial (the WorldCom securities class action which settled for a staggering \$6.15 billion and the BFA Liquidation Trust v. Arthur Andersen LLP audit malpractice case, the largest non-profit bankruptcy in US history, in which he obtained a \$217 million settlement, one of the largest amounts ever paid by an accounting firm). Read bio.

(4) ACFE's 19th Annual Fraud Conference and Exhibition

The Association's Annual Fraud Conference will be held during the period July 13-18, 2008, at the John B. Hynes Veterans Memorial Convention Center in Boston, Massachusetts. Hotel reservations can be made at one of the three hotels being used for attendees as follows: Sheraton Boston Hotel at 1-888-627-7054; Marriott Boston Copley Place at 1-800-228-9290; or Westin Copley Place at 1-800-937-8461. If you intend to go to the conference this year, you must register at www.ACFE.com. See additional details at www.FraudConference.com. The meeting times are from 1:00-5:00 p.m. on July 13, 2008, for the Pre-Conference and there is a choice of two topics for four hours of continuing professional education each (*The Evolving Legal Landscape of Fraud Examinations; and Report Writing for Fraud Examiners*); 8:30 a.m. to 12:30 p.m. on July 14, 2008, and from 8:30 a.m. to 4:30 p.m. on all other days during the Main-Conference and Post-Conference period. The Post-Conference also has a choice of three topics for 16 hours of continuing professional education each (*Auditing/Investigating Fraud Seminar; Interviewing in High-Tech Fraud Examinations; and Mortgage Fraud*). The Main Conference registration fees for Association members is \$825 (government pricing at \$795) and \$1,025 (government pricing at \$995) for non-members. Discounted registration fees are available, and the deadlines are as follows: early registration by April 18, 2008; advanced registration by May 21, 2008, and standard registration after May 21, 2008. If you have not already done so, make your plans to attend now to take advantage of the discount opportunities.

Vice-President Norm Gierlasinski 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.

President Joe Dervaes will attend the ACFE Foundation's Board of Directors Meeting held in conjunction with the Annual Fraud Conference.

We look forward to seeing you at the Conference again this year. Have fun, enjoy this premiere fraud training event, and network with your fellow professionals.

(5) ACFE and Chapter Student Scholarship Programs

The Chapter is proud to report that at least three students from Universities in the Pacific Northwest applied for the ACFE (2007-2008 Ritchie-Jennings Memorial Scholarship Program) and the Chapter Student Scholarship Programs. So, it's time to meet these candidates.

(a) The Chapter's Primary Representative candidate in the ACFE's U.S. category is Laura White from the University of Washington (Tacoma Campus). She is a junior who will graduate in June 2009 with an accounting degree. She currently has a 3.8 grade point average in her accounting classes and a 3.7 cumulative GPA for all of her university

studies. She's a leader in the University's Chapters of the Association of Student Accountants and the Institute of Management Accountants. She is married and is employed as an Administrative Assistant at Laserfab, Inc. in Puyallup.

(b) The Chapter's Alternate Representative candidate in the ACFE's U.S. category is Jesse Nord from Seattle University. He is a junior who will graduate in June 2010 with a major in accounting and a minor in economics. He currently has a 3.3 cumulative grade point average for all of his university studies. He is employed at REI Seattle as a Banker/Receptionist.

(c) The Chapter's Primary Representative candidate in the ACFE's International category is Jun Young Lee from Central Washington University (Ellensburg Main Campus). He is a junior who will graduate in June 2010 with a major in accounting. He currently has a 3.8 cumulative grade point average for all of his university studies. He is employed in the University's Food Service Department. He is a citizen of Korea and an international student at CWU. Jun Lee submitted his scholarship application directly to the ACFE. However, we intercepted it to add our Chapter's CFE reference letter to his application package. If one or more of the above two students in the U.S. category wins an ACFE student scholarship award, this student will be added to our Chapter's student scholarship program applicant list.

The deadline for Chapter student scholarship applications was March 31, 2008. And, the deadline for ACFE student scholarship applications was April 18, 2008. After an initial grade point average review at the ACFE, all applications will be forwarded to the ACFE Foundation's Scholarship Committee who will determine the winners (15 scholarships of \$1,000 each in the U.S. category and 15 scholarships of \$1,000 in the Remainder of the World Countries category). Vice-President Norm Gierlasinski is the Vice-Chair of the Scholarship Committee which recommends the winners to the ACFE Foundation's Board of Directors for approval. President Joe Dervaes is the Vice-Chair of the ACFE Foundation's Board of Directors. The winners will be approved at the Foundation's July 13, 2008, meeting held in conjunction with the ACFE's Annual Fraud Conference in Boston, Massachusetts.

If either Laura White or Jesse Nord are awarded \$1,000 scholarships by the ACFE Foundation, they will then be ineligible for the Chapter's scholarship program. The Chapter awards up to two \$500 scholarships to deserving students each year. So, the number of scholarships the Chapter awards will depend on the competition at the ACFE.

The ACFE will announce scholarship winners on August 1, 2008. The Chapter will then announce its scholarship winners.

The Chapter Board of Officers wishes all three students success in the 2007-2008 ACFE and Chapter student scholarship programs.

(6) ACFE Awards Program

Each year, the ACFE recognizes outstanding CFEs for their work during the prior calendar year. The award categories are as follows: CFE of the Year; Educator of the Year; chapter of the Year; Chapter Newsletter of the Year; and, Outstanding Achievement in Outreach/Community Service. The awards are presented at the ACFE's Annual Fraud Conference and Exhibition to be held in Boston, Massachusetts, during the main conference (July 14-16, 2008). The deadline for submissions to ACFE was May 2, 2008.

President Joe Dervaes nominated Chapter Associate Member Dr. Robert Holtfreter, Professor of Accounting at Central Washington University (Ellensburg Main Campus) for the Outstanding Achievement in Community Service and Outreach 2007 Award.

The Chapter Board of Officers wishes Dr. Holtfreter success in the 2007 ACFE Awards Program.

(7) CFE Chapter 2008 Call for Speakers and Proposals

The Chapter Board of Officers needs your input on topics of interest and speakers for our continuing education program. If you would like to make a fraud presentation to the Chapter membership or have attended a fraud seminar or training class that you believe would be beneficial to other Members of our Chapter, please provide this information to President Joe Dervaes at: joeandpeggydervaes@centurytel.net (e-mail) or by telephone at (253) 884-9303. The Board is always looking for this type of information and would appreciate your help in achieving our Chapter's fraud training mission. Thanks in advance.

(8) CFE Chapter Speaker Exchange Program

The President of the Vancouver, BC, Canada CFE Chapter has proposed continuing our speaker exchange program (Canada versus Washington, Oregon, and Montana ACFE Chapters). In prior years, Chapter President Joe Dervaes spoke at a Vancouver, BC, Canada, Fraud Conference on the topic of Employee Embezzlement in the Workplace. In exchange, President Colin Parcher spoke at a Pacific NW Chapter Fraud Conference on the topic of Mortgage Fraud. Colin Parcher also makes presentations on the topic of "Fraud and the Internal Auditor – What do you do when you find it?". The only requirement for the speaker exchange program is that the recipient CFE Chapter will pay for all travel expenses so the speaker can make the presentation. Colin Parcher also indicates that there are several other speakers in his CFE Chapter who would be willing to participate in a future speaker exchange program.

If you make public presentations on a particular fraud topic, would you also be willing to participate in a speaker exchange program? If so, please contact Chapter President, Joe Dervaes by e-mail at "joeandpeggydervaes@centurytel.net" or by phone at (253) 884-9303. The CFE Chapter Board of Officers thanks for your interest and prospective participation in such a program.

(9) Status on Chapter Web-Site

Do you have the skills either to be our Chapter WebMaster or to assist Chapter President Joe Dervaes in performing this vital role? Or, if you know of someone who could perform this task, please contact him by telephone at (253) 884-9303 or by e-mail at joeandpeggydervaes@centurytel.net for additional details. This is great way for one of our Members to serve the Chapter Membership. The web-site (www.fraud-examiners.org) is currently under re-construction, and we could certainly use your help now and in the future.

(10) Chapter Elections for Members of the Board of Officers

At its February 27, 2008, meeting, all current members of the Chapter Board of Officers have agreed to remain in office in their positions of leadership and seek another two-year term of service to the Membership. Each Member of the Board of Officers has served in an exemplary manner during their current two-year term of office. The next period of service is July 1, 2008 – June 30, 2010. According to our Chapter By-Laws, Members of the Board of Officers may be reelected to more than one term in office and may hold the same office more than once. No other Chapter members requested to be considered for a position on the Board of Officers this year. Accordingly, the Chapter Nominating Committee has proposed the current members of the Board of Officers as a slate of officers to the Membership for election at the annual luncheon business meeting to be held at the Bahama Breeze Restaurant, SouthCenter, Tukwila, on June 25, 2008. They are: Joe Dervaes, President; Norm Gierlasinski, Vice-President; Roger Gulliver, Secretary-Treasurer; Bernadette McBride, Director-At-Large; and, Robert Goehring, Director-At Large. The ballot is enclosed at the end of the bi-monthly newsletter. Please remember to vote!

(11) Additional Training Opportunities

(a) ACFE Course Offerings.

Oregon Chapter/ACFE. August 11-12, 2008. Professional Interviewing Skills. DoubleTree Lloyd Center. Portland, OR. Contact either the ACFE at www.ACFE.com or the Oregon Chapter/ACFE at www.oregon-acfe-org for registration details.

Oregon Chapter/ACFE. September 12, 2008. Mortgage Fraud. Northwest Natural. Portland, OR. Contact either the ACFE at www.ACFE.com or the Oregon Chapter/ACFE at www.oregon-acfe-org for registration details.

The ACFE contact point is Dianne Lloyd, Marketing Specialist, Events, by phone at 1-800-245-3321, or at the web-site www.ACFE.com.

(b) John E. Reid and Associates. July 29 – August 1, 2008, The Reid Techniques of Interviewing and Interrogation, Lynnwood Convention Center, Lynnwood, WA. This will be a 3-day Interview and Interrogation Seminar followed by a 1-day Advanced Course.

The registration fee for the 3-day seminar is \$595 per person and \$795 for the full 4-day program. Our CFE Chapter participates in the Reid Preferred Group of Associations. Members receive a discounted registration fee of \$440 per person for the 3-day seminar and \$570 per person for the full 4-day program. The contact point at John E. Reid and Associates is Janet J. Finnerty, Seminar Department, by phone at 1-800-255-5747, extension 24 or by the web-site at www.reid.com. The Reid Preferred Group of Associations (RPGA) number for the Pacific Northwest Chapter/ACFE is A20-049. The RPGA number must be shown on the registration form in order to receive a discount on seminar registrations or to purchase products.

(c) International Association of Financial Crime Investigators. Annual Conference. August 25-29, 2008, Renaissance Hollywood Hotel, Hollywood, CA. Contact the course sponsor at www.iafci.org for additional registration details.

(d) WSCPA/CFMA. 2008 Joint Pacific Northwest Construction Industry Conference. Thursday, September 25, 2008, at the Bell Harbor International Conference Center in Seattle. Contact the WSCPA at www.wscpa.org for additional registration details.

(e) Spokane Chapter/ACFE. Annual Conference. November 13-14, 2008 from 8:00 a.m. – 4:30 p.m. each day for 16 hours of fraud continuing professional education. Spokane Community College Lair Student Center. Pacific Northwest Chapter/ACFE President Joe Dervaes will be a speaker at the conference this year. Contact the course sponsor at www.spokane-fraud.org for additional registration details.

(12) New Chapter Member Seeking Employment

Anthony (Tony) Bruner, MSW, BCJ is relocating to his home here in Seattle after an assignment overseas. He investigated child abuse as a social worker in London England and transitioned into accident compensation in New Zealand. ACC is New Zealand's socialized accident compensation program and provides no-fault coverage for all New Zealand and is funded through taxes and levies. His has been a case manager there for about a year, and coupled with his child protection investigation experience and BA in criminal justice, has taken a substantial interest in fraud. While he doesn't have a professional law enforcement background, he has spent the last 6 years interviewing and working with people, and can envision himself investigating professionally in the future.

Tony is relocating to Seattle at the end of March 2008 and is an Associate Member of the ACFE currently studying to take the CFE Examination. His current e-mail address is: Tony.Bruner@acc.co.nz; or, Anthony.Brunde@gmail.com. If you have any suggestions for him or any specific job opportunity information for this new Chapter Member, please let him know directly.

(13) ACFE Foundation's Ritchie-Jennings Memorial Scholarship program Online Auction

Become a sponsor. Get your name in the public's eye and support the future of anti-fraud

education. Place your company's logo on the ACFE's site that links back to your own web page. E-mail Ross Pry at rpry@acfe.com for more information.

The Association of Certified Fraud Examiners is pleased to announce an exciting new opportunity to support the future of anti-fraud education, while having some fun. The ACFE Foundation is sponsoring its first online auction, culminating with a silent auction at the 19th Annual ACFE Fraud Conference and Exhibition in Boston. All proceeds from the auction will be donated to the ACFE Foundation's Ritchie-Jennings Memorial Scholarship Program. In 2007, the ACFE Foundation awarded \$30,000 in scholarships, and since its inception, more than \$200,000 in scholarships have been distributed to deserving students worldwide. The mission of the ACFE Foundation is to increase the body of anti-fraud knowledge and support future anti-fraud professionals worldwide through the funding of scholarships, endowments, research and other educational projects.

Starting on June 11, the ACFE will be auctioning off a number of fun and unique items to bid on to raise money towards funding the education of future fraud-fighters - and the more items we have the more money we can raise, so we're asking for your help.

Give a little and get a lot in return. Whether you have 1 item or 100 to contribute, your participation is an invaluable part of our fundraising efforts. By donating an item or service directly online, you'll be helping to raise money this scholarship fund, and you'll receive a mention on the ACFE's site that can link back to your own web page.

The Pacific Northwest Chapter also has the opportunity to participate in this online auction program. So, if you have any suggestions for our Chapter Board of Officers, please contact President Joe Dervaes by telephone at (253) 884-9303 or by e-mail at joeandpeggydervaes@centurytel.net. Thanks.

(14) 2007 Distinguished Achievement Award Winner

Ms. Dale W. Bonn, CFE, CPA, MBA, is the recipient of the ACFE's 2007 Distinguished Achievement Award. Dale is from Lynnwood and is employed by RSM McGladrey as the Tax Manager for the Puget Sound Region. She received this prestigious award for her outstanding service to the Pacific Northwest Chapter for the past decade, and for her work in providing fraud training for her clients. She developed training on internal controls to help her clients deter and detect fraud within their organizations. If needed, she also provides forensic investigative support when her clients experience fraud within the organization. Please join the Chapter Board of Officers in congratulating Dale on a job well done. Congratulations! The picture below depicts President Joe Dervaes making the award presentation to Dale Bonn at the Chapter's fraud seminar held at the

downtown Seattle training facility on February 27, 2008.



Pacific Northwest Chapter
Association of Certified Fraud Examiners
TERM: July 1, 2008 Thru June 30, 2010 (Two Years)
2008 ANNUAL BALLOT

Nominating Committee Report.

According to the Chapter By-Laws, the Nominating Committee consists of three chapter members appointed by the President. The following Chapter Members served on this committee this year: Morgan D. Jacobson, CFE, CISA; Clifford C. Whipple, CFE; and, Kent Hansen, CFE, CPA, CMA. The Nominating Committee has presented a slate of Chapter Members for the five positions on our Board of Officers. 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 Officers. 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 25, 2008**; or,

(b) **Bring** this ballot to the annual chapter luncheon business meeting **on June 25, 2008**. The meeting will be at the Bahama Breeze Restaurant; 15700 SouthCenter Parkway, Tukwila, WA 98188, (206) 241-4448 (in the 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 are announced in the May/June 2008 Chapter newsletter.

NAME: _____

SIGNATURE: _____

DATE: _____

PRESIDENT

_____ JOSEPH R. DERVAES, CFE, ACFE Fellow, CIA. Joe is the Vice-Chair of ACFE Foundation Board of Directors, 2003 Cressey Fraud Lifetime Achievement Award Winner, ACFE Fellow, Regent Emeritus, prior member of the Board of Review, Chapter Distinguished Achievement Award Winner for 1995, and ACFE 2007 Award Winner for Achievement in Community Outreach and Service, Association of Certified Fraud Examiners. Founding and Current President, Newsletter Editor, Librarian, and WebMaster; Pacific Northwest Chapter/ACFE. joeandpeggydervaes@centurytel.net; Vaughn, Washington, Retired.

VICE-PRESIDENT

_____ DR. NORMAN J. GIERLASINSKI, PhD, CFE, CPA, CIA. Norm is the 2002 ACFE Outstanding Achievement in Anti-Fraud Education Award Winner, and the Chapter Distinguished Achievement Award Winner for 1996, Association of Certified Fraud Examiners. Vice President and Training Director; Pacific Northwest Chapter/ACFE. Professor of Accounting, Central Washington University (Des Moines Center) (206) 439-3800, Extension 3825. normang@cwu.edu; Des Moines, Washington.

SECRETARY/TREASURER

_____ ROGER B. GULLIVER, CFE, CPA, CISA, CBA. Roger is the Chapter Distinguished Achievement Award Winner for 2000; Association of Certified Fraud Examiners. Secretary-Treasurer, Pacific Northwest Chapter/ACFE. President, Gulliver and Associates PS (253) 735-2392; rbg1@mindspring.com; Auburn, Washington.

DIRECTOR-AT-LARGE

_____ BERNADETTE MC BRIDE, CFE, CPA. Bernadette is the Chapter Distinguished Achievement Award Winner for 2004; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Senior Investigator/Financial Examiner, Washington State Department of Financial Institutions (Securities Division), (360) 791-8824; bmcbride@dfi.wa.gov; Olympia, Washington.

DIRECTOR-AT-LARGE

_____ ROBERT A. GOEHRING, CFE, CPA. Robert is the Chapter Distinguished Achievement Award Winner for 2005; Association of Certified Fraud Examiners. Director-At-Large; Pacific Northwest Chapter/ACFE. Audit Manager, City of Kent - Finance Department, (253) 856-5262; rgoehring@ci.kent.wa.us, Kent, Washington.

ANNUAL CHAPTER LUNCHEON AND BUSINESS MEETING

Wednesday, June 25, 2008 -- Noon - 2:00 p.m.

The annual Chapter luncheon business meeting will be held at the Bahama Breeze Restaurant, 15700 SouthCenter Parkway, Tukwila, WA. For reference purposes, the restaurant is located on the Northwest corner of SouthCenter Mall nearest to the intersections of I-5 and I-405. 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 on SouthCenter Parkway. Then, take an immediate left at the traffic light and proceed to an entrance to SouthCenter Mall (on your left). Drive through the Mall parking lot until you reach the restaurant location. There is plenty of parking at the restaurant.

Members will be able to order from a variety of menu selections offered by the Bahama Breeze Restaurant especially for our meeting. There is no cost for the meal or fraud training for Chapter Members, Associate Members, or Affiliates of the Chapter. 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, Associate Members, and Affiliates of the Chapter, 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. If applicable, 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: Richard St. Onge

The speaker is Richard (Rick) St. Onge, Financial Examiner Supervisor, Division of Consumer Services, Examinations Unit from the Washington State Department of Financial Institutions in Olympia, WA. Rick has 15 years of residential lending experience prior to joining DFI in 2003. He has an in-depth knowledge in the operations and regulations governing Payday lending, mortgage Brokers, Escrow Agents, and Consumer Loan Companies.

Seminar Description: Payday Lending – A Regulatory Update

Rick St. Onge draws on his personal and professional life experiences from investigations in the private sector and at the Washington State Department of Financial Institutions to bring us the latest information about Payday Loans in the state of WA. fraud.

SEMINAR REGISTRATION FORM

Wednesday, June 25, 2008 -- Noon - 2:00 p.m.

NAME: _____

TITLE: _____ PHONE _____

EMPLOYER: _____ FAX: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Speaker: Richard St. Onge

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Notes:

Please mail this registration form to: Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215. Or, bring your registration form to the Seminar for processing.

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**.

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