

CFE UPDATE
September-October 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.

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*, and, the speaker will be Jonathan E. Turner, CFE, CII, from Wilson and Turner, Incorporated, Memphis, TN. Jonathan Turner was also the speaker for our 2007 class.

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 and deterrence. 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, CCEP, will speak on the topic of: *My 35 Years as a Fraud Investigator: Lessons and Best Practices from the Frontlines*. 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. He is also the 2008 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection and deterrence.

Session #3 (1:00-3:00 p.m.) Chapter Member Guido van Drunen, CFE, CA, CIA, will speak on the topic of: *Revenue Recognition and Payables Fraud - What are the Drivers: Who, What, When, Where, and Why*. 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: *Paying the Squealer: An Overview of State and Federal Qui Tam Statutes*. 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 the Chapter's annual fraud 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 *A Computer Fraud Case Study – Fishing in Dangerous Waters!*, and the speaker will be Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA. Joe is the Vice Chair of the ACFE Foundation Board of Directors and was the 2003 winner of the ACFE's coveted Donald R. Cressey Award for his lifetime achievements in fraud detection and deterrence. He was also the 2007 winner of the ACFE's Outstanding Achievement in Community Service and Outreach. He has been a speaker at ACFE annual fraud conferences in the past, as well as a speaker at the Chapter's bi-monthly fraud seminars and annual fraud conferences.

April 29, 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.

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) ACFE Annual Fraud Conference and Exhibition

Vice President Norm Gierlasinski made the following report to the Chapter membership about the events at the Chapter Representatives Meeting held on Sunday, July 13, 2008, in conjunction with the Conference in Boston, MA:

“A meeting of Chapter Representatives was held on Sunday July 13, 2008 from 3:00 p.m. to 6:00 p.m. Dr. Norman Gierlasinski, Vice-President, represented the Pacific Northwest Chapter/ACFE. The meeting was held at the Westin Copley Place Hotel in Boston, MA. Seventy Chapter Representatives from around the world attended. The meeting started with an introduction by Jeff Kubiszyn, ACFE Chapter Development Manager, and an update on Chapter issues.

Next, Jeff Kubiszyn distributed four case scenarios to those attending the meeting. The participants worked in groups for thirty minutes discussing solutions to each situation. The cases solutions were then discussed by the whole group.

A panel of three Chapter Representatives made ten minute presentations discussing how their Chapters work with members who are government employees. The meeting ended at 6:00 p.m. in time for everyone to attend the Conference Welcoming Reception.”

Jeff Kubiszyn, Chapter Development Manager, ACFE, provided the following expanded report on the Chapter Representative Meeting:

“There were 46 chapters represented at this year's meeting in Boston and 70 leaders in attendance overall. We even had a surprise appearance from the ACFE Board of Regents.

The Vancouver chapter was recognized as Chapter of the Year and the Philadelphia chapter earned Chapter Newsletter of the Year. Congratulations to both of these deserving chapters.

The attendees discussed four common scenarios chapters face on a regular basis.

- How to make the chapter more attractive to members
- Improving meeting attendance
- Working together as a team
- Holding a successful one or two-day event

After discussing the scenarios at their table, leaders shared their experiences and solutions with the group. There was a lot of great information shared. If you didn't get a chance to attend the meeting but want to see what we discussed you can find the case scenarios and solutions posted in the Chapter Leader Community under the Shared Documents section.

A special thanks to this year's Chapter Representative Meeting Council. All four spent many hours planning, developing, and executing the meeting:

- Leah Ladley (chair), Mid-South (TN) Chapter
- Betty Bates, Georgia Chapter
- Martha McVeigh, Rhode Island Chapter
- Richard Reedman, Central Carolina Chapter

The 2009 ACFE Annual Fraud Conference and Exhibition will be held at the Bellagio Hotel in Las Vegas, NV during the period July 13-15, 2009. Make your plans now to attend this premier fraud training event. Due to the location, this will most likely be the highest attended Conference ever.

(4) ACFE Foundation Announces Renewal of the ACFE Fellow Program

The ACFE Fellow Program was established to recognize outstanding achievements, significant contributions, and exceptional service to the field of fraud examination. Fellow status brings stature to the field of fraud examination and to the Association of Certified Fraud Examiners.

The ACFE Fellow Program is a self-nomination process authorized by the ACFE's Board of Regents. All applications are forwarded to the ACFE Fellows Board after receipt by the Association. This Board reviews all submissions and recommends acceptance to the Board of Regents for approval of qualifying original contributions that make a significant contribution to the **fraud common body of knowledge**. Once approved, Fellows serve a term of office at the pleasure of the Board of Regents, and are expected to continue making substantial contributions to the field of fraud examination by work, teaching, writing, and through service to the ACFE, or by other appropriate activities.

There is no cost to acquire the special status as a Fellow. A complete description of the program may also be found at: www.ACFE.com/community/ACFEFellowProgram. Interested CFEs who wish to join this prestigious group of thought leaders should send a letter of introduction and qualifications along with the recommendations of five other CFEs and an original monograph of at least 15,000 words to: Association of Certified Fraud Examiners; Attention: Jeanette LeVie; The Gregor Building; 716 West Avenue; Austin, Texas 78701-2727 USA.

During its July 13, 2008, annual meeting held in conjunction with the ACFE's 19th Annual Fraud Conference and Exhibition in Boston, MA, the ACFE Foundation Board of Directors discussed the current status of the ACFE Fellow Program. Noting that the most recent Fellow was recognized in February 2005, the Board unanimously agreed to support a renewal effort to recognize additional CFEs for their work toward increasing the **fraud common body of knowledge**.

The ACFE Foundation Board of Directors will be publishing an article about this initiative in the November/December 2008 issue of *Fraud Magazine*, the ACFE's bi-monthly

international journal. The article will be a challenge to the ACFE membership and seeks to identify additional CFEs who have published qualifying fraud material in the past, as well as to CFEs who will be publishing fraud material in the future, to take the initiative to become recognized as international leaders in the field of fraud examination through this unique opportunity of service to the ACFE.

Is there anyone within the membership of the Pacific Northwest Chapter/ACFE interested in becoming an ACFE Fellow? If you are interested and want to know more about the ACFE Fellow Program, please contact President Joe Dervaes for additional information.

(5) Feedback from 2008 ACFE and Chapter Student Scholarship Winners

(a) Laura White, President of the Association of Student Accountants, University of Washington (Tacoma Campus) received one of the ACFE's student scholarships in 2008 (\$1,500). The Chapter backed Laura as our Primary Representative for the ACFE's student scholarship program. On August 5, 2008, she wrote the following letter to the Chapter:

“Thank you very much for nominating me as a participant in the Association of Certified Fraud Examiner's scholarship program. I am honored to be selected as a recipient of the 2008-09 Ritchie Jennings memorial Scholarship award. Your support is essential to accomplishing my goal of graduating in the spring of 2009 with a bachelor's degree in Business Administration with a concentration in Accounting. This scholarship will help by allowing me to concentrate more on school without having to work about finances. I am also excited to receive a one year membership to the Association and look forward to learning more about becoming a CFE.”

(b) Daniel Thorson, a senior at Saint Martins University (Lacey) received one of the Chapter's student scholarships in 2008 (\$500). He attended the Chapter's fraud seminar in downtown Seattle on August 27, 2008. During our networking session at this meeting, Daniel introduced himself to those in attendance and personally thanked the Chapter for the \$500 student scholarship he received, noting that it will also help with the finances necessary for him to achieve his educational goals. Daniel also reports that he has registered to attend a “Fraud Examination” class at Saint Martins University (Fort Lewis Campus) this Fall. This class uses Chairman Joe Wells' book on “Principles of Fraud Examination” as the textbook. Daniel is also pursuing an internship with a state agency in Olympia.

(6) New Column in *Fraud Magazine*

The September/October 2008 issue of *Fraud Magazine* contains a new column on “Identity Theft 101”. The author is Dr. Robert E. Holtfreter, Associate Member of the Chapter, and Distinguished Professor of Accounting and Research at Central Washington University in Ellensburg, WA. The inaugural article in this column was entitled “Taking Back the I.D. (Identity Theft Prevention Analysis)”. Dr. Holtfreter has been teaching a Fraud Examination course at CWU for the past several years. Chapter President Joe

Dervaes has made presentations to this class in the past and did so again on the topic of “What is a CFE?” on September 29, 2008.

The Chapter now has two members who are regular contributors to by-line columns published in *Fraud Magazine*. President Joe Dervaes has authored a column on “Frauds Finer Points” in every bi-monthly issue of the magazine for the past seven years.

The Chapter Board of Officers offers its congratulations to both Bob Holtfreter and Joe Dervaes for their continuing contributions to expanding the fraud common body of knowledge. Job well done!

(7) ACFE Seeks Members for Chapter Representative Meeting Council

Every year at the ACFE’s Annual Fraud Conference and Exhibition, the ACFE holds a chapter representative meeting. (Chapter vice-President Norm Gierlasinski has been our Chapter Representative for the past few years.) All chapters are invited to send delegates to the meeting to hear what other chapters are doing and to network with other chapter leaders. The event is well attended and attendees often leave with new ideas to take back home.

In October 2008, Jeff Kubiszyn, Chapter Development Manager, will be looking to name four new council members to lead the 2009 chapter representatives meeting July 12th in Las Vegas, NV, at the 20th Annual Fraud Conference (Bellagio Hotel). These four council members will work together, and in conjunction with the ACFE, to plan and create the meeting agenda. They will present at the chapter meeting.

The council will begin work in November 2008 and will complete their task by May. Up to 50 hours of participation time may be required. The registration fee for the Main Conference will be waived for the four leaders selected. The term of service will be one year and you are eligible to volunteer again after being off the council a minimum of two years.

If you are interested in participating on this council, please send Jeff Kubiszyn an e-mail (jkubiszyn@ACFE.com) letting him know of your interest as well as reasons why you feel you would be qualified to sit on this council. Responses are due by October 10, 2008.

(8) ACFE Announces Opportunity to enroll in the Auto Dues Service

With the Auto Dues Service you can save time and set up your membership dues to be paid automatically each year quickly and easily. This automatic Dues Service will eliminate paper statements and postage. You get more service at your fingertips and less hassle. Pay your membership dues automatically each year and receive a 5% discount on our dues payment for enrolling in the service.

To enroll in the new Automatic Dues Service, login to your account on the ACFE web-

site. On the announcements page, click on the link to enroll. Go to the Join tab. Then complete the enrollment form and enter your credit card billing information. Finally, select "Submit". This enrollment process is that easy. And, if you do not wish to continue participation in the future, you may choose to cancel participating by clicking the Cancel tab. Thank you for your membership in ACFE and for your continued support of the ACFE and the anti-fraud community.

(9) ACFE Reminder about Continuing Professional Education Reporting Requirements

The ACFE strives to respond to your professional needs, and we are focused on assisting you in meeting your Continuing Professional Education (CPE) requirements. As the end of the year approaches, I wanted to send a reminder to you to assist you in meeting your CPE requirements.

CPE Compliance for Certified Fraud Examiners:

- When you renew your annual dues you must certify your CPE compliance.
- You are required to earn 20 hours of CPE from January 1, 2008 through December 31, 2008, 10 of which must be fraud related.
- For 2009, your required CPE hours will be calculated and prorated based on your anniversary month.
- Report your CPE Compliance for 2008 and 2009 in your anniversary month in 2009 (online or call).
- You may carry over 10 hours of CPE every twelve months. Hours earned before January 1, 2008 are not eligible for carry over.

The ACFE recognizes that as a CFE, you have a demanding career and a busy schedule. Now you can find all your CPE information in one convenient place. Browse the CPE Dashboard for information and updates on:

- How CPE Works
- 2008-2009 CPE Transition
- Your anniversary month and prorated CPE for 2009

You may access the CPE Dashboard from your My Account section or at ACFE.com/CPE.

It is understandable that you may have questions, so feel free to contact the ACFE's CPE Compliance Team or Member Services by calling (800) 245-3321 or +1 (512) 478-9000, or by e-mail at CPE@ACFE.com.

(10) Additional Training Opportunities

(a) ACFE Course Offerings.

Building Your Fraud Examination Practice and Auditing for Internal Fraud, Washington, D.C., October 1-3, 2008.

Fraud Prevention and Interviewing Techniques for Auditors, Nashville, TN, October 6-8, 2008.

Healthcare Fraud, Columbus, OH, October 16-17, 2008.

Introduction to Digital Forensics, Salt Lake City, UT, October 27-28, 2008.

Contract and Procurement Fraud, Kansas City, MO, November 3-4, 2008.

CFE Examination Review Course, Austin, TX, November 3-6, 2008.

Investigating by Computer, Baltimore, MD, November 6-7, 2008.

Building Your Fraud Examination Practice and Auditing for Internal Fraud, San Francisco, CA, November 12-14, 2008.

2008 Pacific Rim Fraud Conference, November 16, 18, 2008.

Legal Elements of Fraud and Conducting Internal Investigations, Las Vegas, NV, December 15-17, 2008.

Principles of Fraud Examination, Austin, TX, December 15-18, 2008.

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

(b) Oregon Chapter/ACFE Course Offerings

Oregon Chapter/ACFE.

(c) 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 the keynote speaker at the conference this year. And, Chapter Member Jim Cronin will be a session speaker as well. Contact the course sponsor at www.spokane-fraud.org for additional registration details.