

CFE UPDATE
January-February 2009

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 2009 fraud training meetings on your personal schedule and plan to attend.

February 25, 2009 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, at 1000 Second Avenue in a 28th floor Training 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.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

This meeting will be held in the offices of the Washington State housing Finance Commission location identified above. But, the room location has changed. This fraud seminar will be held in the Olympic View Conference Room on the 27th Floor.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

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 the 28th floor Training 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 and fraud training seminars.

June 24, 2009 (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.

The speaker and topic have not yet been announced for this event.

July 12-17, 2009 (Sunday –Friday). The ACFE’s 20th Annual Fraud Conference and Exhibition (Pre, Main, and Post Conferences) will be held at the Bellagio Hotel, Las Vegas, NV- ACFE Annual Fraud Conference. 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 26, 2009 (Wednesday). Chapter Fraud Training Seminar; Downtown Seattle, at 1000 Second Avenue in a 28th floor Training 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.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

This meeting will be held in the offices of the Washington State housing Finance Commission location identified above. But, the room location has changed. This fraud seminar will be held in the Olympic View Conference Room on the 27th Floor.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

The speaker and topic have not yet been announced for this event.

October __, 2009 (The Mid-October Dates and Days of the Week Have Not Yet Been Determined for this Class). 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 a \$10 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 for a two-day class and 24 hours of continuing professional education for a three-day class. 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 estimated registration fees for this 2009 class. The early registration cut-off date is September 20, 2009. Early registration fees are \$600 for members. Normal registration fees are \$695 for members after the early registration date has passed.

The speaker and topic have not yet been announced for this event.

December 7, 2009 (Monday). Joint Chapter/WSCPA's 13th Annual Fraud Conference at the Meydenbauer Center (address to be confirmed later), Bellevue, WA. 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) or by accessing 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.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

This is a new meeting location for this Annual Conference. Please make note of the location and date change.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

There will be four sessions at the annual fraud conference, each lasting approximately two hours. The speakers and topics have not yet been announced for this event.

- Session #1 (8:00 – 10:00 a.m.).
- Session #2 (10:00 a.m. – Noon).
- Session #3 (1:00 - 3:00 p.m.).
- Session #4 (3:00 - 5:00 p.m.).

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.

(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
Boise Chapter/ACFE – www.boiseacfe.org

(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) Joint Fraud Conference with the IIA a Success

The Chapter jointly sponsored a Fraud Conference with the Puget Sound Chapter of the Institute of Internal Auditors on November 20, 2008, at the Marriott Hotel in Seattle. There were about 40 attendees at this event. Chapter President Joe Dervaes was our representative at this conference and was a speaker for one-half of the day on the topic of "Understanding Employee Embezzlement in the Workplace". The Chapter's share of the proceeds for this event will more than cover our annual student scholarship program. The Chapter Board of Officers wishes to thank Chapter President Joe Dervaes for making all of the arrangements for this joint event. The Chapter received over \$1,600 in revenue from this fraud conference. These funds will be used to support our Chapter's student scholarship program.

(4) Joint Annual Fraud Conference with the WSCPA a Success

The Chapter jointly sponsored its 12th Annual Fraud Conference with the WSCPA on December 12, 2008, at the WSCPA's Learning Center in Bellevue. The class was a great success, as always.

The following speakers made presentations as follows: (a) Chapter President, Joe Dervaes, *Understanding Employee Embezzlement in the Workplace*; (b) Chapter Member Marty Biegelman, *My 35 Years as a Fraud Investigator: Lessons and Best Practices from the Frontlines*; (c) Chapter Member Guido van Drunen, *Revenue Recognition and*

Payables Fraud - What are the Drivers: Who, What, When, Where, and Why; and, (d) Chapter Member John Tollefsen, *Paying the Squealer: An Overview of State and Federal Qui Tam Statutes*.

Chapter President Joe Dervaes and Chapter Vice-President Norm Gierlasinski were Co-Chairs of the Conference.

The Chapter Board of Officers wishes to thank all of the above Chapter Members for their work in support of this annual Conference.

The Conference was well attended by over 90 participants. There were 18 Chapter Members or others associated with the Chapter in attendance as follows: (a) the 5 Co-Chairs and Speakers listed above); and, (b) 13 others -- Marjorie Biliske, Julie Bollerud, Dale Bonn, Ted Carlson, Robert Goehring, Victoria Kitts, Kanako Matsumoto, Andrew Medina, Marie Rice, Steven Roberts, Sharon Sandler, Fred Schapelhouman, and Craig Williamson. Thanks to all for supporting our annual fraud training calendar of events. The Chapter received over \$2,000 in revenue from this fraud conference. These funds will be used to support our Chapter's student scholarship program.

(5) Chapter Members in the News

(a) Chapter President Joe Dervaes is an author of a fraud case study that will be included in an Association of Certified Fraud Examiners book to be published in January 2009 by John Wiley and Sons, Inc. The book will include fraud case studies from 42 authors who are members of the ACFE, and is entitled *Computer Fraud Casebook: The Bytes That Bite!* Authors were initially screened by the ACFE and publisher before writing assignments began. Each case study is approximately 5,000 words in length. The draft manuscripts were reviewed by three individuals at the ACFE (Joe Wells, John Gill, and Kassi Underwood) and by two individuals at the publisher (a senior editor and a copy editor). The project took over a year to complete, and the book was published in January 2009. It will probably be highlighted at the 20th Annual Fraud Conference and Exhibition in Las Vegas, Nevada (July 13-15, 2009). Author Joe Dervaes will be on-hand at the Conference for the festivities.

Everyone at the ACFE is very proud of this book. And, every author should likewise be very proud of their individual contributions toward making it a true success. The editors at John Wiley and Sons, Inc. told the ACFE that they really enjoyed reading all of the stories. That is a fine testimony about the quality of the fraud case studies that are featured in the book. This book is truly unique, a companion to the ACFE's 2007 book entitled: *Fraud Casebook: Lessons From the Bad Side of Business*, and will most certainly be a must read addition to any CFE's personal library of fraud literature. A copy of the book will also be included in our Chapter library and available to members upon request.

(b) The January-February 2009 issue of Fraud Magazine included by-line columns authored by Chapter President Joe Dervaes (Fraud's Finer Points – Bank Reconciliation

processes – Dealing with Insider Threats) and Chapter Associate Member Dr. Bob Holtfreter, Professor of Accounting at Central Washington University in Ellensburg (Taking Back the I.D. – Resolving Specific Identity Theft Problems).

Dr. Holtfreter is also teaching a Fraud Examination class at CWU. Chapter President Joe Dervaes was a guest lecturer at this class on September 29, 2008.

Please join the Chapter Board of Officers by congratulating these Chapter members for representing the ACFE and the Pacific Northwest Chapter so well! Maintaining a continuous writing regimen takes a lot of time and effort. But, the results provide valuable input to update the fraud common body of knowledge. Thanks for your valuable contributions and for making a difference.

(6) New Certified Fraud Examiners

We encourage all Chapter Members to join the Chapter Board of Officers in congratulating two new Certified Fraud Examiners who have recently passed the ACFE's CFE Examination. They are:

(a) Tim Martin, an Auditor in the Seattle Branch of Impark has been studying for the CFE Examination using the ACFE's computer preparatory course for the past year. He recently reported that the ACFE has notified him that he has passed the CFE Examination and is now a new Certified Fraud Examiner. Tim will now be joining our Chapter as a new CFE Member.

(b) Ruth Riddle, CFE, CPA, CIA. Ruth has also been studying for the CFE Examination using the ACFE's computer preparatory course for the past year. She recently joined the Chapter as an Associate Member and now reports that the ACFE has notified her that she has passed the CFE Examination. What a great present for the new year! Ruth will now be joining our Chapter a new CFE Member.

Passing the CFE Examination is a fine personal achievement that takes a lot of determination and personal sacrifice. But, the time and effort is always worth it to reach this professional career goal. We're proud of these new CFEs. Please join the Chapter Board of Officers in congratulating Tim and Ruth on passing the CFE Examination and on their new membership in the Chapter. Well done!

(7) Calendar Year 2009 Chapter Dues – Please Remit Your Dues Now

Well, it's that time of year again. The Chapter Board of Officers not only wishes everyone a very Happy New Year, but also announces that its time to submit your calendar year 2009 Chapter dues to our Treasurer, Roger Gulliver. Chapter dues are \$24 for CFE Members and \$30 for Associate Members. These categories of membership may identify themselves as Chapter Members. Chapter fees are \$36 for Affiliates of the Chapter. This category of individuals may align themselves with us, but may not call themselves Chapter Members. Please remit your dues/fees to our Chapter Treasurer at

the following address: Pacific Northwest Chapter/ACFE; C/O Roger Gulliver, Treasurer; P. O. Box 215; Auburn, WA 98071-0215. As always, thanks for your continued support of the Chapter's fraud training mission.

(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 website. 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) Vancouver Chapter/ACFE Forwards Scam Alert

The following article was extracted from the Vancouver Chapter/ACFE January 2009 Chapter newsletter.

We have just been informed by the Winnipeg Commercial Crime Division of the Royal Canadian Mounted Police (RCMP), of a clever scam being perpetrated by several people across Canada against life and health insurers, mutual fund companies, banks and possibly other types of financial institutions.

In this case, the company receives a well crafted 19-page contract entitled an "Agreement for the restoration of the equities including Promissory Note and Security Agreement" together with a \$10 Postal Money Order representing the contract's monetary consideration. The action of any employee or agent of the company on the money order would become forensic evidence of the acceptance of the agreement which amounts to accepting liability for a debt of \$2,604,810 plus all sorts of costs, including legal costs.

One of the terms of the agreement, a typical clause, reads as follows:

"Debtor (i.e., the company) acknowledges and agrees that Debtor did commit the aforesaid tort or torts of deceit against Creditor upon the actions and advice of management, officers, directors and/or counsel of Debtor, contrary to charter, bylaw, and genuine interest of Debtor, and that such management, officers, directors and/or counsel, of Debtor did so act in manifest malfeasance to the execution of their duties to Debtor, to equity, and to the public generally, and that they did do so for reasons of, *inter alia*, personal pecuniary or other personal gain, benefit, or advantage".

According to the RCMP, once the agreement is "deemed" accepted there is not much the police can do to help, except to advise the company that next time it should read the contract before acting on the money order.

A contractual clause specifically provides that the company shall direct all disputes under the agreement to a Referee to be selected from a list maintained by United Financial Consumers (UFC) of Nanaimo, British Columbia. On its website UFC describes itself as follows:

"United Financial Consumers (UFC) is a citizen-based consumer organization formed by

Borrowers' Advocate Larry Whaley and author Timothy Madden. UFC's mandate is to act as a countervailing power to the Canadian Bankers' Association (CBA) and other credit/finance business lobby organizations".

The RCMP believes this is an attempt to fraudulently engage CLHIA members.

(11) Additional Training Opportunities

(a) ACFE Course Offerings.

Auditing and Internal Fraud, Phoenix, AZ, January 22-23, 2009.
Interviewing Techniques for Auditors, San Diego, CA, January 22-23, 2009.
Introduction to Digital Forensics, Charlotte, NC, January 26-27, 2009.
Investigating by Computer: Louisville, KY, February 2-3, 2009.
CFE Examination Review Course, Austin, TX, February 2-5, 2009.
Professional Interviewing Skills, St. Louis, MO, February 9-10, 2009.
Fraud Prevention, New York City, NY, March 2, 2009.
Mortgage Fraud, New York City, NY, March 3-4, 2009.
Legal Elements of Fraud Examination, Chicago, IL, March 4, 2009.
Professional interviewing Skills, Chicago, IL, March 5-6, 2009.
Digital Forensic Tools and Techniques, Las Vegas, NV, March 12-13, 2009.
Money Laundering: Tracing illicit Funds, Indianapolis, IN, March 12-13, 2009.
Investigating Conflicts of Interest, Washington, D.C., March 18, 2009.
Financial institution Fraud, Washington, D.C., March 19-20, 2009.
CFE Examination Review Course, Austin, TX April 6-9, 2009.
15th Annual ACFE Canadian Fraud Conference and Exhibition, Toronto, Canada, May 3-6, 2009.
Legal elements of a Fraud Examination, Las Vegas, NV, May 11, 2009.
Healthcare Fraud, Las Vegas, NV May 12-13, 2009.
Auditing for Internal Fraud, Los Angeles, CA, May 28-29, 2009.
Principles of Fraud Examination, Austin, TX, June 1-4, 2009.
20th Annual ACFE Fraud Conference and Exhibition, Bellagio hotel, Las Vegas, NV, July 12-17, 2009.
How to Testify, Washington, D.C., August 27-28, 2009.
CFE Examination Review Course, Chicago, IL, August 24-27, 2009.

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 for locations and registration procedures.

(b) ACFE Chapter Annual Fraud Conferences.

Spring (March) 2009. Joint Annual Fraud Conference sponsored by the ACFE and IIA Chapters, Vancouver, B.C., Canada.

March 4, 2009. Annual Fraud Conference, Edmonton Chapter/ACFE, Edmonton, Canada.

March 17-18, 2009. Annual Fraud Conference, Oregon Chapter/ACFE, Portland, OR.

September 15-16, 2009. Joint Annual Fraud Conference sponsored by the ACFE (Big Sky Chapter/) and Montana Society of CPAs.

October 20, 2009. Annual Fraud Conference, Calgary Chapter/ACFE, Calgary, Canada.

November 19-20, 2009. Annual Fraud Conference, Spokane Chapter/ACFE, Spokane, WA.

November 13, 2009. Annual Fraud Conference, Boise Chapter/ACFE, Boise, ID.

December 4, 2009. Joint Annual Fraud Conference sponsored by the Pacific Northwest Chapter/ACFE and the Washington Society of CPAs, Bellevue, WA.

Contact these ACFE Chapters directly for additional information about these fraud training opportunities.

(12) Northwest U.S. and Southwest Canadian Chapter Representatives Meeting

Eight CFE Chapters in the Northwest U.S. and Southwest Canada met at the Radisson Hotel in SeaTac, WA on December 11, 2008. The purpose of this meeting was to exchange Chapter training information, improve communications between the Chapters, and to find ways to support the annual fraud conferences sponsored by each Chapter. These activities could include such issues as exchanging speakers, advertising each event in all Chapter newsletters, and encouraging Chapter members to attend the various Conferences.

After our meeting, Katherine Jones of the Boise, Idaho, Chapter has developed an on-line networking site for the presidents of the Northwest Chapters. The site allows all of the participating Chapters to share information, such as events and speakers which should help us all to avoid any conflict in future training dates as well as promote each other's events. All Chapters are committed through their mutual co-operation to promote the CFE designation as well as the Chapters themselves.

This historic meeting, and first of its kind in our region, was attended by the following individuals and Chapters (see picture below, from left to right):

Scott Hood, Board of Officers Member, Edmonton Chapter
Marie Rice, President, Spokane Chapter
Katherine Jones, Vice-President, Boise Chapter
Darren Goodding, Vice-President, Oregon Chapter
Joseph Dervaes, President, Pacific Northwest Chapter



Representatives from the following Chapters were unable to attend this meeting (Vancouver-Canada, Calgary-Canada, and Big Sky-Montana). Information from this meeting will be shared with all of these Chapters as our first effort to improve communications between the Chapters in our region.

**PACIFIC NORTHWEST CHAPTER
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
(February 25, 2009)**

SPEAKER: Joe Dervaes, President, Pacific Northwest Chapter/ACFE

Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA will be the speaker at this bi-monthly fraud seminar. 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. Joe draws on his two decades of experience as the Audit Manager for Special Investigations for the Washington State Auditor's Office where he managed the agency's statewide fraud program. He is an employee embezzlement specialist.

SEMINAR DESCRIPTION: A Computer Fraud Case Study—Fishing in Dangerous Waters!

The speaker will discuss his most complex and sophisticated computer fraud case during this seminar. The Deputy Treasurer/Controller embezzled over \$236,925 from the Public Utility District No. 2 of Grant County over two years by compromising the organization's internal control system for disbursements. Attend this most interesting fraud seminar to find out all of the particulars about this scheme, including how it was perpetrated, detected, and prosecuted. Attendees will definitely take some new concepts about how to improve the internal control structure in their own organization or in their client's organizations.

DATE: February 25, 2009 TIME: 2:30 B 4:45 p.m. CPE: Two Hours CPE Credit

Location of Training Facility and Parking: We meet at 1000 Second Avenue in a 28th floor Training 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). If you're looking for parking, Special Events parking rates (\$12) apply for the parking garage at Benaroya Hall, just two blocks north of the training facility on Second Avenue.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

This meeting will be held in the offices of the Washington State housing Finance Commission location identified above. But, the room location has changed. This fraud seminar will be held in the Olympic View Conference Room on the 27th Floor.

Notice *** Notice ***** Notice ***** Notice ***** Notice ***** Notice *******

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

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

SEMINAR REGISTRATION FORM (February 25, 2009 @ 2:30-4:45 p.m.)

NAME: _____

TITLE: _____

PHONE: _____ FAX: _____

EMPLOYER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

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

SPEAKER: Joe Dervaes, President, Pacific Northwest Chapter/ACFE

Chapter President Joe Dervaes, CFE, ACFE Fellow, CIA will be the speaker at this bi-monthly fraud seminar. 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. Joe draws on his two decades of experience as the Audit Manager for Special Investigations for the Washington State Auditor's Office where he managed the agency's statewide fraud program. He is an employee embezzlement specialist.

SEMINAR DESCRIPTION: A Computer Fraud Case Study--Fishing in Dangerous Waters!

The speaker will discuss his most complex and sophisticated computer fraud case during this seminar. The Deputy Treasurer/Controller embezzled over \$236,925 from the Public Utility District No. 2 of Grant County over two years by compromising the organization's internal control system for disbursements. Attend this most interesting fraud seminar to find out all of the particulars about this scheme, including how it was perpetrated, detected, and prosecuted. Attendees will definitely take some new concepts about how to improve the internal control structure in their own organization or in their client's organizations.

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

Important Fraud Training Meeting Information for the Downtown Seattle Location is Included in the Bi-Monthly Chapter Newsletter. Check out our web-site at: www.fraud-examiners.org