

The Fraud Examiner



ACFESM

Association of Certified Fraud Examiners

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March/April 2010 Issue

Message from the President

There are several major items of interest to the membership at this time.

- (1) Chapter team registrations for the Annual Fraud Conference. The ACFE is again offering team registration pricing for the 21st Annual ACFE Fraud Conference and Exhibition at the Gaylord National Convention Center in Washington, D.C. (July 25-30, 2010). Depending upon the number of team members involved and the number of days of the Conference to be attended, registration fee discounts ranging from \$100-300 are available to Chapter members who act quickly. **The deadline for the Chapter to take advantage of these savings is April 16, 2010.** The ACFE's notification about this training opportunity was distributed to the membership recently. To participate in this program, applicants must complete the ACFE Conference registration form, attach their payment, and forward the information to Joe Dervaes at P. O. Box 318, Vaughn, WA 98394-0350 **not later than April 14, 2010. To avoid duplicate Conference registrations, applicants for this program must not register directly with the ACFE.**
- (2) ACFE Foundation Silent Auction. The ACFE Foundation is again taking donations for its 2010 Silent Auction. To participate, Members or Chapters may make either a monetary donation or contribute an item that reflects the uniqueness of their city, state, or country. The Foundation raised over \$20,000 last year to help fund 30 student scholarships, or two-thirds of its annual financial requirement for the Ritchie-Jennings Memorial Scholarship Program. Contributions may be made now at the auction site (www.biddingforgood.com/auction). The Silent Auction will officially open on June 23, 2010, and will conclude during the ACFE's 21st Annual Fraud Conference on July 27, 2010. Help support this most worthwhile program now. The Pacific Northwest Chapter/ACFE has already made its annual \$200 contribution for student scholarships this year.
- (3) Continuing Professional Education. The ACFE just announced a change in CPE requirements for CFEs, adding a new requirement for ethics training. Effective January 1, 2010, and with implementation starting with the 2011 CPE compliance period, CFEs must earn 20 hours of CPE per 12-month period. At least 10 of these hours must relate directly to the detection and deterrence of fraud, and 2 hours must relate directly to ethics. CFEs are required to certify CPE compliance by the end of their anniversary month either online or by calling the ACFE. A CFE's anniversary month is the month membership is renewed each year.

Joe Dervaes
President

Upcoming Training

Type:
Bi-Monthly Chapter
Fraud Seminar.

Date:
April 14, 2010 (second
Wednesday).

Time:
2:30 p.m., with a 30
minute networking
session at 3:30 p.m., and
then complete the
event at 4:45 p.m.

Topic:
Background Checks;
and Accounts Payable
Fraud

Speaker:
Guido van Drunen,
Managing Director,
KPMG, Seattle.

Where:
Downtown Seattle at
1000 Second Avenue in
the **Training Room**
on the 28th Floor of the
Washington State
Housing Finance
Commission's offices.
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).

Price:
The fraud seminar fee is
\$20 for Chapter
Members and \$25 for
non-members. Student
members may attend at
no cost.

April 14, 2010 - Bi-Monthly Chapter Fraud Seminar

April 14, 2010 (second
Wednesday) is the next bi-
monthly fraud training seminar
at our downtown Seattle train-
ing location (1000 Second Ave-
nue in the **Training Room** on
the 28th floor of the Washing-
ton State Housing Finance
Commission's offices).

The speaker will be Guido van
Drunen, the Managing Director
of Forensics at KPMG LLP in
Seattle. The topic will be
"Background Checks; and Ac-
counts Payable Fraud".

Guido is a chartered Account-
ant with over 25 years of com-
bined experience in accounting,
complex financial investigations,
investing, and law enforcement.
He has worked for law en-

forcement agencies in Europe
and the South Pacific. Born in
the Netherlands, Guido is a
graduate of the Dutch Customs
Academy and holds an under-
graduate degree in accounting
and finance, a post graduate
qualification in accounting, and
a Masters Degree in business
Studies, all from Massey Uni-
versity in New Zealand.

Guido has been a popular
speaker at previous bi-monthly
Chapter fraud seminars, the
Chapter's Annual Fraud Con-
ference, and the ACFE's Annual
Fraud Conference.

This seminar comes in two
parts:
(a) **Background Checks.** In
a nut shell, an "ounce of pre-

vention is worth a pound of
cure". What does a good
background check program do,
and what are some of the key
components of a good pro-
gram?

(2) **Accounts Payable
Fraud.** Once we have trav-
ersed this very key component
of the hiring process, we will
address the risk of accounts
payable fraud. This threat is
alive and real, and comes from
both inside and outside the
organization. What are some
key controls that should be
regularly reviewed? Finally,
there will also be a question
and answer session at the con-
clusion of the presentation.

Register at the door.

Highlights of February 10, 2010—Bi-Monthly Chapter Fraud Seminar

February 10, 2010 (second
Wednesday), was the last bi-
monthly fraud training seminar
held at our downtown Seattle
training location (1000 Second
Avenue in the **Board Room** on
the 28th floor of the Washing-
ton State Housing Finance Com-
mission's offices).

The speaker was Rob Floberg.
He retired as a forensic docu-
ment examiner, handwriting
expert, and Detective Sergeant
from the Pierce County Sheriff's
Department in 2006 after 27
years, including 20 years specifi-
cally investigating white collar
crime. He is now a private con-
sultant on these subjects and
brought us a wealth of knowl-
edge and experience in dealing

with the topic of "Forensic
Document Examination".

The speaker completed the
Secret Service's course on
Questioned Document Exami-
nation at the Federal Law En-
forcement Training Academy in
Glynco, Georgia, and appren-
ticed with an Oregon State
Police handwriting expert. He
has also served as a Director of
the Pacific Northwest License,
Tax, and Fraud Association
during the period 2002-2004.

This seminar included: hand-
writing mechanics, history, class
and individual characteristics;
identification of handwriting,
cursive versus printed, and
dozens of traits to differentiate

writers; taking exemplars,
sources of known writing, lo-
cating and contracting with
experts; disguised writings (to
evade detection and to forge
another's writing); alterations
on documents and invoices;
and relevant fraud case studies
of interest.

The speaker's ratings were
outstanding, and everyone
learned some new tools to
improve their fraud examiner's
toolbox in the future

There were 25 attendees at
this meeting. The Chapter
Board of Officers wishes to
thank everyone for their sup-
port of our Chapter's fraud
training mission.

Overview of June 9, 2010 - Annual Luncheon Business Meeting and Chapter Fraud Seminar

June 9, 2010 (second Wednesday), is our Annual Business Meeting and Fraud Seminar held at Noon in the Bahama Breeze Restaurant at the Intersection of I-5 and I-405 in the Northeast corner of the SouthCenter Mall in Tukwila, WA.

This meeting begins with a luncheon where members will be able to order from a variety of menu selections offered by the restaurant especially for our meeting. **The cost of the luncheon is**

\$10 for members and \$15 for non-members.

The luncheon will be followed by a brief Chapter Annual Business Meeting where the Board of Officers intends to keep everyone informed about our fraud training mission and other Chapter activities.

Elections will also be held for open positions on the Chapter Board of Officers. See a sepa-

rate article describing the biographies of candidates for various positions of leadership in the Chapter. Cast your ballot for your favorite Chapter leader!

The speaker and topic for one hour of free fraud-related CPE has not yet been announced. This is one of our best attended meetings of the year.

Door prizes will also be awarded; but, you must be present to win.

New Chapter Members

Please welcome new members who joined the Chapter during the period mid-January to mid-March 2010:

CFE's

- Daniel Seligman
- Brandi Hockenson

New CFE's

- Daniel Seligman
- Brandi Hockenson
- Rachel Hearn

Chapter Members in the News

Chapter President Joe Dervaes will present a one-day fraud training class on the topic of "Understanding Employee Embezzlement in the Workplace" for the Southeast Michigan Chapter/ACFE in Detroit, Michigan, on April 27, 2010. The Chapter was the winner of this fraud class in the ACFE Foundation's 2009 Silent Auction.

Chapter President Joe Dervaes will also be presenting a two-hour fraud seminar on the topic of "A Computer Fraud Case Study: Fishing in Dangerous Waters!" during the Hampton Roads Chapter/ACFE's Annual Fraud Conference in Williamsburg, Virginia, during the period April 29-20, 2010.

The fraud training instructor fees for these two fraud events are being donated to the ACFE Foundation's Ritchie-Jennings Memorial student scholarship program.

The Chapter Board of Officers is proud to send "Congratulations" to these Members for their fine professional educational achievements in support of our Community Outreach Program each year.

We have several Chapter members who are currently studying for the CFE Examination. So, we expect to see their names listed in this section of the newsletter in the near future. Let's all wish them success in this most important professional matter.

ACFE and Chapter Student Scholarship Applicant for 2010

The Scholarship Committee of the ACFE Foundation is currently reviewing all applicants for its annual student scholarship program for 2010. The scholarship winners will be announced on April 15, 2010, after approval by the Board of Directors, and awarded by the end of April 2010. The ACFE awards 30 scholarships of \$1,000 each year.

Our Chapter received one student scholarship application this year. She is student Chapter member Lori Gileno.

Lori is a freshman candidate who attends the ITT Technical Institute's School of Criminal Justice (Seattle Campus). She is a full-time student and single parent who has experienced the devastating effects of Identity Theft personally. She works part-time as an independent fraud and compliance examiner to assist clients in dealing with Identity Theft, taxes, property and real estate, and bank fraud issues.

Lori began her education with computer forensics studies at the UW

(Tacoma Campus) and Internet security studies at the CDI College of Business and Technology. She plans to graduate from ITT Tech. Col. with a Bachelor's Degree in December 2013. She has a 4.0 grade point average in her first semester of work in the Criminal Justice Program.

The Chapter wishes Lori Gileno the best of success in the ACFE and Chapter scholarship programs and in everything she does in life.

ACFE Announcements

“There are three things in the world that deserve no mercy, hypocrisy, fraud, and tyranny.”
-Frederick William Robertson

-Renew Membership and report CPE at the same time

-20 CPE required, 10 of which must be fraud related

-10 hours can be carried over every 12 months

(1) As a part of its 20th Anniversary, the ACFE has provided a free webinar exclusively for ACFE members entitled “Using the Report to the Nation to Enhance Your Anti-Fraud Efforts”.

(2) Use the new Fraud Risk Assessment Tool to assist your organization in identifying fraud risks and developing a fraud risk

response.

(3) Visit the ACFE’s Online Communities (Anti-Fraud Technology and Financial Institutions) to connect with other ACFE members, access shared documents, and blog or participate in discussion forums.

(4) Enroll in Auto Dues Service and receive a 5% discount

in addition to saving time by setting up your membership dues to be paid automatically each year.

Visit ACFE’s web-site (www.ACFE.com) to find out additional information about these topics. All you have to do is click on “fraud resources” on the home page and follow the prompts. It’s easy to do.

2010 ACFE Annual Awards Program

Salute excellence in our profession by honoring an anti-fraud colleague and recommending them for an ACFE annual award. Recognize one of your fellow fraud fighters for their hard work and dedication to the profession with an ACFE Awards nomination. The ACFE is proud to recognize those members who have displayed exceptional achievement in preventing, detecting and

investigating fraud.

The deadline for nominations this year is May 7, 2010. Visit www.ACFE.com to access the nomination form and selection criteria.

Nominations are currently being accepted for the following awards:

- Certified Fraud Examiner of the Year

- Educator of the Year
- Chapter of the Year
- Chapter Newsletter of the Year
- Outstanding Achievement in Outreach/Community Service

The Board of Officers has nominated our Chapter for the Newsletter of the Year Award for 2010.

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, 2010 through December 31, 2010, 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.

Now you can find all your CPE information in one convenient place. Browse the [CPE Dashboard](#) for information and updates on:

- How CPE Works
- 2009-2010 CPE Transition
- Your anniversary month and prorated CPE for 2010

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.

The Tidbit: (1) Taking No For An Answer and (2) What's Your Risk of ID Theft?

(1) The following information on **"Taking No For An Answer"** was paraphrased from the September 2009 American Association of Retired Persons Bulletin.

Elizabeth doesn't need auto insurance. The 98-year-old Californian hasn't driven for years and no longer owns a car. But that didn't stop her bank from deducting \$18.95 each month from her checking account for a "bank-sponsored auto insurance program" sold by a third-party vendor. Her daughter said her mother never ordered the insurance coverage.

The daughter called the bank's customer service unit several times to stop these charges when she discovered the deductions soon after she began caring for her mother after she had suffered a stroke. She even went to the local bank branch twice, but no one did anything to help her.

She was told that the insurance policy hadn't been canceled within the required 30-day trial period. But how can you cancel something you never ordered and when you never received a copy of the insurance policy? Her mother had never provided her bank account number for this purpose. Yet it still happened.

This is an example of what can happen in "negative option" marketing, in which a merchant doesn't have to "sell" you something – he just assumes you bought it. It's up to the customer to cancel the order within a set period, or monthly charges continue. Such plans are legal, as long as certain notification rules are followed.

Other bank customers reported through an on-line complaint board that they also received unsolicited telephone or mail

offerings for "bank-branded" insurance. When they didn't respond with a cancellation order, their bank accounts were also charged. Others say they never received any information before being hit with the automatic withdrawals for the insurance.

Elizabeth's case began when her son received his monthly statement for his personal bank checking account. It contained an insert promoting the bank's life insurance program. He called to get information. But instead of life insurance, he was sent a packet for car insurance. So, he immediately called again to say he didn't want it. However, the charges started appearing on another bank account he shares with his mother.

A bank spokeswoman says that "mistakes were made" in Elizabeth's case. As a result of AARP's investigation, all charges made to Elizabeth's account were refunded. Other bank customers with similar insurance issues were directed to the bank's toll-free hotline number to resolve their complaints.

To prevent this from happening to you, regardless of where you bank:

- (a) Immediately review bank statements. Under current law, customers have only 60 days to dispute charges on mailed statements.
- (b) Beware of free trial offers. They often represent "negative option" programs.
- (c) Request a contract. In some states, an offer for goods or services cannot be legally accepted "by the silence" of the customer.

(d) Send certified letters, with return receipt notifications, asking companies not to send you information about "company-branded" programs.

If you are unjustly charged for a "negative option" program, contact your state attorney general's office. You can visit www.naag.org and click on "The Attorney's General". In Washington, the web-site contact is: www.atg.wa.gov. You can also file a complaint with the Federal Trade Commission at www.ftc.gov or 1-877-382-4357.

(2) The following information on **"What's Your Risk of ID Theft?"** By Cathie Gandel was paraphrased from the October 2009 AARP Bulletin.

Just when you'd figured out how to get your credit score, another important number crops up – your ID score, which can alert you to your risk for identity theft.

In use for a decade by financial institutions and other creditors, the ID score calculates the risk that customers are who they say they are. Now for the first time, San Diego-based ID Analytics, one of the companies that develop and sell the score to businesses, is making it available to consumers for free on the web-site www.myidscore.com.

You must fill out contact information (no Social Security number is required), and answer some simple questions about your financial history. The result is a score between 1 and 999. The higher the score, the more you are at risk for identity theft. If your score is high, a link is provided to the nonprofit Identity Theft Resource Center which can help you learn how to protect yourself.

"In 'negative option' marketing, a merchant doesn't have to 'sell' you something – he assumes you bought it. It's up to you to cancel the order within a set period, or monthly charges continue."

News From the Trenches—March 2010—By John J. Tollefsen, CFE, JD

FRAUD ON LAW FIRMS

In last September's edition, we warned that email scams targeting law firms were getting more sophisticated. Since that time reports are surfacing of successful stings.

(1) \$500,000 in Hawaii.

Six different law firms in Honolulu were targeted, according to the FBI in a February 22, 2010, press release. Two of the six fell for the scheme and lost a total of \$500,000.

The scam begins with e-mail contact from a prospective client who is seeking legal representation in a civil matter, such as a divorce. The supposed client sends the law firm a cashier's check for a retainer in an amount far exceeding the firm's rate.

When the law firm responds that the client has overpaid, the client requests a refund and the unsuspecting firm sends it via wire transfer. It is after the refund that the duped firms learned that the cashier's checks are counterfeit.

In the current cases in Hawaii, scammers are asking that wire transfers be sent to accounts in South Korea, Taiwan, and Canada.

"Law firms and other professional service providers are cautioned to be on high alert when dealing with clients who come forth via the Internet," the FBI warns. Also, when dealing with wire transfers, firms should be sure the initial payment has fully cleared before issuing refunds. [from ABA Journal 2/22/10 by Molly McDonough].

(2) Ontario Canada Law Firms Stung.

In at least three instances,

fraudsters forged checks written on law firm trust accounts. The presumption is that fraudsters believe the forged law firm checks will undergo less scrutiny than any other forged check. They reduced the amounts in spousal collection schemes to make them look more reasonable. Lawyers are also being approached by fraudsters who purport to come from trusted referral sources.

(3) \$400,000 Taken in Nashville.

The Nashville Post reported that a law firm wired more than \$400,000 to the foreign bank account of a scammer posing as a client. Lawyers at the firm believed the funds were covered by a check it had deposited—a check that turned out to be phony.

The law firm says it quickly reported the scam to the FBI, leading to the arrest of suspects and the freezing of the funds. "It was an elaborate criminal plan on many levels," Bradley Arant managing partner John Grenier said in a statement. The firm quickly reported the crime, leading to "the apprehension of the suspects in this scheme and the freezing of the funds."

The Tennessee Bar Association sent e-mail to its members warning of the scheme. It works this way, according to the story:

A target law firm gets a referral from someone posing as an out-of-state lawyer to enforce a simple contract dispute or to collect a debt from a local corporation. The law firm agrees to represent the "client," a foreign corporation.

The law firm sends a demand letter, the debtor forwards a check, and the law firm deposits the check in its trust account. It then wires the money to the bank account of the

foreign client, after keeping part of the sum for fees and costs. Later it learns the check is counterfeit.

The "clients" often identify themselves as real overseas companies with online websites. In one instance a phony check had a fake 800 number for Citibank with an automated line that told inquirers the checks were legitimate.

The scheme also included counterfeit cashier's checks, phony introductions from U.S. lawyers, assumed identities of real staff at actual companies, and fraudulent automated funds verification systems.

(4) Eagle Power Equipment.

Small firm lawyers from across the country are being contacted by mostly Asian companies looking for help collecting debts here. The recurring name of the supposed debtor is Eagle Power Equipment, a real company. The checks are phony, and the people who contacted the lawyers aren't really from the Asian companies they identified. But lawyers who are unaware of the scam will deposit the checks and send all but their retainer to the person who hired them.

Eagle Power Equipment says small firm lawyers are calling from all over the country after receiving what turned out to be phony checks.

John J. Tollefsen is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, and Certified Controls Specialist. For additional information, he may be reached as follows: john@tollefsenlaw.com.

Chapter Elections—June 9, 2010—Slate of Officers—Annual Business Meeting

The Chapter holds elections for open positions on its Board of Officers every other year. Members elected at the Chapter's Annual Business Luncheon Meeting at the Bahama Breeze Restaurant at the SouthCenter Mall in Tukwila will serve terms beginning July 1, 2010, and ending June 30, 2012.

The primary qualifications for membership on the Chapter Board of Officers are: members or associate members who are in good standing with the ACFE and the Chapter (i.e.; payment of dues); active participation in regular Chapter meetings, classes, and conferences to the extent permitted by personal job requirements; and a genuine interest in serving the membership in a key leadership role.

The primary mission of the Chapter Board of Officers is to provide overall direction and guidance for all Chapter activities, including: selecting speakers and topics for our annual fraud training

seminars, classes and conferences.

Chapter Vice-President Norm Gierlasinski has decided not to continue serving on the Board of Officers when his current term expires in June 2010. He will, of course, continue to serve the Chapter as Training Director and member of the Scholarship Committee, among other things in retirement.

Appointed by Chapter President Joe Dervaes, the 2010 Nominating Committee, comprised of Chapter Members Kent Hansen, Jake Jacobson, and Cliff Whipple, presents the following slate of individuals for positions on the Chapter Board of Officers:

Joe Dervaes, President (current position).

Bernadette McBride, Vice-President (change from current Director-At Large position).

Roger Gulliver, Secretary/Treasurer (current position).

Robert Goehring (current position).

Julie Bollerud, Director-At-Large (replacing Norm Gierlasinski).

Each Chapter Member eligible to vote in the June 9, 2010, Chapter elections will be sent a ballot by electronic mail prior to the election date. **Please cast your vote** and bring your ballot to the meeting (or mail it to the Chapter at: P. O. Box 215, Auburn, WA 98071-0215 prior to the election date).

The results of the Chapter's Board of Officer elections will be announced at the June 9, 2010, annual business meeting.

2009 Distinguished Achievement Award Presentation to Julie Bollerud

The picture on the right was taken during the 2009 Distinguished Achievement Award presentation ceremony at the Chapter's bi-monthly fraud seminar in our downtown Seattle training facility on February 10, 2010.

Chapter President Joe Dervaes is pictured making the presentation to Chapter Member Julie Bollerud. Julie is a forensic accountant for Hagen, Streiff, Newton, and Oshiro, Accountants, PC in Seattle. Congratulations!

Julie received this award for her outstanding support of the Chapter this past year. Of particular note was her redesign of the Chapter's web-site and newsletter. In addition, she was a speaker at the joint Chapter/WSCPA Annual Fraud Conference in December 2009. Julie is a great asset to our Chapter, and the Board of Officers looks forward to her continued participation in future Chapter activities and events.



Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oregon-acfe.org

Spokane Chapter
www.spokanefraud.org

Boise Chapter
www.boiseacfe.org

Big Sky Chapter (Montana)
kathy.arata-ward@josepheve.com

Vancouver, B.C.
www.cfevancouver.com

Edmonton Chapter
www.acfe-edmonton.com

Calgary Chapter
www.acfecalgary.com

International ACFE Headquarters

www.ACFE.com

*Do you have ideas for our
next newsletter?*

*Want to write the review for
the last fraud training you
attended?*

*We would love your
feedback!*

Contact Joe Dervaes at
joemandpeggydervaes@centurytel.net



Other ACFE Fraud Training Opportunities

- Building Your Fraud Examination Practice, Washington, D.C., March 22, 2010.
- Auditing for Internal Fraud, New York, NY, March 23-24, 2010.
- Financial Institution Fraud, Atlanta, GA, April 8-9, 2010.
- Mortgage Fraud, Indianapolis, IN, April 8-9, 2010.
- 2010 ACFE European Fraud Conference, London, England, April 11-13, 2010.
- CFE Examination Review Course, Austin, TX, April 12-15, 2010.
- How to Testify, Los Angeles, CA, April 26-27, 2010.
- 16th Annual Canadian Fraud Conference, Vancouver, Canada, May 2-5, 2010.
- Conducting Internal Investigations, Boston, MA, May 3-4, 2010.
- Digital Forensic Tools and Techniques, Houston, TX, May 13-14, 2010.
- CFE Examination Review Course, New York City, NY, May 23-27, 2010.
- Principles of Fraud Examination, Austin, TX, June 7-10, 2010.
- Professional Interviewing Skills, Kansas City, MO, June 14-15, 2010.
- Interviewing Techniques for Auditors, Las Vegas, NV, June 17-18, 2010.
- Legal Elements of a Fraud Examination, Baltimore, MD, June 28, 2010.

The ACFE contact point for all course offerings is Dianne Lloyd, Marketing Specialist, by phone at 1-800-245-3321, or at the web-site www.ACFE.com. Contact her for more information and actual registration procedures.

Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane Chapter, November 2010.
- Joint Annual Fraud Conference, Pacific Northwest Chapter and Washington Society of CPAs, December 3, 2010.

To register for our Chapter's Annual Fraud Conference, contact the WSCPA's Education Operations Manager, Rachel Ingalls, by phone at 1-800-272-8273 if you are not a CPA to receive the discounted registration, or register on-line at the WSCPA's web-site at www.wscpa.org if you are a CPA.

The Chapter Board of Officers

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