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March/April 2011 Issue

Message from the President

(1) The Pacific Northwest Chapter is participating in the following ACFE Foundation and Chapter programs right now. They are:

(a) **ACFE Foundation's Chapter Scholarship Challenge.** This year, the Foundation has challenged Chapters to participate in a new way to support the Ritchie-Jennings Memorial Scholarship Program. This is a voluntary program whereby Chapters compete in a membership drive against other chapters of similar size throughout the ACFE. Each participating Chapter will donate \$5 to the scholarship program for every new member who joins the Chapter during the period October 1, 2010, through January 15, 2011. Your Chapter Board of Officers has signed-up to support this most worthwhile challenge as another way to financially assist the Ritchie-Jennings Memorial Scholarship Program. Six new members joined our Chapter during this period. And, Jeff Kubiszyn, ACFE Chapter Development Manager reports that eight Chapters participated in this program this year resulting in almost \$2,000 in additional funds for the ACFE's student scholarship program. This is a great start to another annual program sponsored by the ACFE Foundation. Our Chapter also provided a \$200 financial contribution to the ACFE Foundation designated for its student scholarship program.

(b) **ACFE Foundation's Silent Auction.** The ACFE Foundation is again taking donations for its 2011 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. Contributions may be made now at the auction site (www.biddingforgood.com/auction). The Silent Auction will officially open in May 2011 and will conclude during the ACFE's 22nd Annual Fraud Conference and Exhibition in June 2011. Help support this most worthwhile program now.

(2) Automatic Distribution of the Chapter's Bi-Monthly Newsletter. The conversion from a manual and labor intensive process to a much simpler automated process for our Chapter Newsletter has been completed. Please visit our Chapter's web-site at: www.fraud-examiners.org, click on the icon for Newsletter on the left-hand side of the Home Page, and then follow the prompts to register for automatic distribution of future Chapter Newsletters. **You must register with our system in order to receive future issues of the Newsletter. Thanks.**

Joe Dervaes/Chapter President
(253) 884-9303/joeandpeggydervaes@centurytel.net

Upcoming Training

Type:

Bi-Monthly Chapter Fraud Seminar.

Date:

April 13, 2011 (second Wednesday).

Time:

2:30 p.m.—4:45 p.m.

Topic:

“The Top 10 Things to Know About the public Records Act.”.

Speaker:

Greg Overstreet, Co-Founder of Allied Law Group in Olympia. Office.

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 seminar fee is \$20 for Chapter members and \$25 for non-members. Student members may attend this event at no cost.

Registration:

Register and pay the Chapter at the door. Pre-registration is not required.

April 13, 2011 — Bi-Monthly Chapter Fraud Seminar

April 13, 2011, (second Wednesday) is the date of our next bi-monthly fraud seminar at our downtown Seattle training location (1000 Second Avenue in the **Training Room** on the 28th floor of the Washington State Housing Finance Commission’s offices).

The title of this fraud seminar will be: “The Top 10 Things to Know About the Public Records Act”.

The speaker will be Greg Overstreet, Co-Founder of Allied Law Group in Olympia, which focuses on enforcing the Public Records Act, media law, regulatory litigation, and government affairs.

There are 2 hours of Continuing Professional Education available to all who attend this fraud seminar.

Prior to forming Allied Law Group, the speaker was the Attorney General’s open-government ombudsman. While there, he wrote the model rules on public records and drafted several Public Records Act bills which were enacted into law by the Legislature. Prior to that, he was an attorney in the Seattle-based law firm of Perkins Coie. He is the Editor-in-Chief of the Washington State Bar Association’s Deskbook on the Public Records Act. While attending Seattle University School of Law,

Greg also served as an editor for the Harvard Journal of Law and Public Policy. In 2010, Allied Law Group was named a U.S. News and World Report “Best Law Firm” for the Seattle area in Media/First Amendment, Administrative and Regulatory Litigation, and Government Affairs Practice.

Here’s another great training opportunity for everyone, regardless of your current occupation or industry. Don’t miss it!

Sign-in to register and pay for this event at the door. Pre-registration is not required.

Overview of Our Next Bi-Monthly Chapter Fraud Seminar and Annual Chapter Business Meeting on June 8, 2011

June 8, 2011 (second Wednesday) is the date of our next bi-monthly fraud seminar and annual Chapter business meeting at the Bahama Breeze Restaurant at Southcenter Mall in Tukwila, WA.

The title of this fraud seminar will be: “ACFE Ethics Program for CFE Professionals”.

The speaker will be Joe Dervaes, Chapter President and Chairman of the ACFE Foundation Board of Directors. He has served on this Board for seven years. The speaker served the ACFE and its members on the Board of Regents for four years, including three years as its Chairman. He is

now a Regent Emeritus and an ACFE Fellow. He also served the ACFE and its members as a member of the Board of Review. During his two years on this Board, he participated in the review of several of the most complex ethics violation cases in ACFE history. This Board is responsible for reviewing all complaints about violations of the ACFE’s Code of Conduct and for recommending appropriate disciplinary action when necessary.

The speaker will discuss his life experiences on the Board of Review, some historic cases he participated in, and then cover important aspects of the ACFE’s Code of Conduct and how they

apply to Certified Fraud Examiners today.

The ACFE now requires two hours of “ethics” training every year. And, this will be a good way for everyone to obtain at least one hour of Continuing Professional Education (CPE) in this important area.

The ACFE also intends to provide an additional one hour of “ethics” training through its webinar series. Check with the ACFE for additional details about its upcoming programs.

Sign-in to register and pay for this event at the door. Pre-registration is not required.

Highlights of the February 9, 2011, Bi-Monthly Chapter Fraud Seminar

February 9, 2011, (second Wednesday) was the date of our last bi-monthly fraud seminar at our downtown Seattle training location (1000 Second Avenue in the **Training Room** on the 28th floor of the Washington State Housing Finance Commission's offices).

The title of this fraud seminar was: "Practical Advice on How to Create Exhibits that Work for Court".

The speaker was Ivan Orton, Senior Deputy Prosecuting Attorney in the Fraud Division of the King County Prosecutor's Office.

There were 2 hours of Continuing Professional Education available to all who attended this fraud seminar.

The speaker created his presentation around two recently completed fraud cases ("The State of Washington v. Dash") and a check for cash substitution case involving an employee of the King County Jail.

He used the exhibits from these cases to illustrate the key learning objectives for the fraud seminar. This was a must attend event for anyone who has plans to take a fraud examination case to court in the future. For those who have already been to court, this was also a great way to reinforce your skills in the courtroom.

The "Dash" case involved an elderly woman who went from complete financial independence to absolute ruin, foreclosure, and bankruptcy at the hands of her handy man and "financial advisor", taking this widow

from an estate of about \$1.4 million down to zero.

The King County Jail case involved an employee who used a check for cash substitution scheme to misappropriate about \$10,000 from the County by substituting unrecorded check payments in the deposit for currency from transactions which had been recorded. The cash was then stolen.

The speaker focused on ways to make sense of complex paper cases, where the devil is in the details, and some innovative legal theories about fiduciaries that can be utilized in elder fraud abuse cases.

If you missed this exciting and most informative fraud seminar, you missed a great preparatory class for a future trip to court.

New Chapter Members

Please welcome the new members who joined the Chapter during the period mid-January 2011 to mid-March 2011:

CFEs:

- Thomas Corboy
- Dr. James Peet
- Jennifer Sims
- Wayne Purves

Associates:

- Jamie Black
- Tyler Mullen

Final Notice — Chapter Membership Dues and Fees for Calendar Year 2011

Annual Chapter dues and fees are due beginning in January 2011. The dues/fees structure has not changed from prior years and is as follows: \$24 for CFE Members; \$30 for Associate Members; \$36 for Affiliates of the Chapter (non-members); \$-0- for Retired Members; and, \$-0- for Students.

The Chapter sent out e-mail invoices and membership renewal forms for Calendar Year 2011 in late December 2010. For those of you who are not

required to make annual dues payments, please send us your membership renewal form anyway so we can verify that all of your identification information is accurately recorded in our current Chapter Membership Directory.

Our Federal Tax Identification Number is: 91-1592735. If your organization requires an IRS Form W-9, Request for Taxpayer Identification Number and Certification, please notify Chapter President Joe Dervaes.

Please mail your membership renewal form and dues/fees payments (if applicable) to the Chapter Treasurer as soon as practical at: Pacific Northwest Chapter/ACFE; P. O. Box 215; Auburn, WA 98071-0215.

The Chapter Board of Officers thanks you for your prompt attention to this important financial transaction, and appreciates your continued support of our Chapter fraud training mission.

New CFEs:

- Eric Christensen
- Andrew McIntosh

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 Announcements

“Behind every great fortune is a crime.”
-Honore de Balzac

(1) After 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.

-Renew Membership and report CPE at the same time

-20 CPE required, 10 of which must be fraud related, and 2 of which must be ethics

-10 hours can be carried over every 12 months

Ways to Complete The New ACFE Ethics Training Requirement

The ACFE offers some ethics-related on-line self study courses to help members satisfy the new CPE requirement of 2 hours of ethics. They are: Ethical Theory for Fraud Examiners; and, Practical Ethics for Fraud Examiners.

Additionally, CFE s may use ethics CPE obtained to satisfy their CPA license if the training falls within one of the following categories: (1) Regulatory Ethics; (2) Behavioral Ethics; or, (3) Profes-

sional Ethics.

Some ACFE courses may be counted toward both fraud-related and ethics-related CPE requirements, such as: Ethics for Fraud Examiners; and, ACFE Code of Professional Ethics.

Read more about ACFE CPE requirements at: <http://www.acfe.com/career/maintaining-cfe.asp>.

2011 CPE reporting requires all ACFE Members to complete 20 hours of training, two hours of which must be in the area of “ethics” and 10 hours of which must be in fraud-related areas. Certify CPE when renewing ACFE membership.

The ACFE plans to offer a one hour webinar on an “ethics” topic in early 2011. Watch for it!

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, and 2 of which must be on ethics.**

For 2009, your required CPE hours will be calculated and prorated based on your anniversary month.

Report your CPE Compliance for 2009 and 2010 in your anni-

versary month in 2010 (online or call).

You may carry over 10 hours of CPE every twelve months. Hours earned before January 1, 2009, 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: Scam Alerts — No. 1: Low-Tech “Fishers” Troll Mailboxes for Your Checks; No. 2: Not What the Doctor Ordered

Scam No. 1. This information was paraphrased from the April 2010 AARP Bulletin, by Sid Kirchheimer.

Be the One That Got Away. With Tax Day nearing, online thieves – commonly known as phishers – are hard at work trying to steal your money and your identity with e-mails false claiming to be from the Internal Revenue Service.

But when you use a mailbox instead of a computer for your tax forms and checks, you face another potential risk, thanks to the lesser-known scam of “fishing”. For their sport, all these trollers need is about \$10 in supplies that can be purchased in any hardware store. They can use the materials to drop a line into a mailbox and snag an envelope with a check. Some thieves don’t even bother with the equipment, and simply break into locked drop boxes or reach through their openings.

Fishing for your check. The hoped-for catch is your check, which can be “washed”. It’s placed in a pan of chemicals with tape protecting your signature. After a soaking, the fishers remove the tape, and they have a blank check, signed by you as well as your bank account number to use fraudulently.

Mailbox fishing is not widespread, but does account for about 2 percent of identity theft cases, compared with 4

percent a few years ago. It’s primarily done by drug addicts in need of quick cash. Fishing occurs sporadically across the country. The U.S. Postal Inspection Service identifies areas that have this issue and then install anti-fishing devices in the interior panels that block access to mail inside collection boxes.

With mailboxes now filling with tax forms containing a treasure trove of information for identity thieves, here are some ways to protect yourself when receiving or sending mail. Tips for mail safety:

- Use a blue U.S. Postal Service drop box instead of leaving mail containing checks in your own mailbox for pickup. Thieves cruise neighborhoods looking for upraised flags on home mailboxes. The best defense is to deliver mail inside a post office, or hand it directly to your mail carrier.
- If you must use a drop box, choose a busy location. Those outside a post office are sometimes under camera surveillance. And, deposit mail as close as possible to posted collection times.
- Use a “gel” pen to write checks. Many, such as Uniball pens, contain a special ink that’s more resistant to check washing.
- If you suspect a phishing ploy, call the Postal Service toll free at 1-877-876-2455 and choose option 2. You’ll get a voice prompt for a XIP

code, and a duty inspector will vet the phone call.

Scam No. 2. This information was paraphrased from the May 2010 AARP Bulletin by Sid Kirchheimer.

Some do it out of need, stealing others’ health coverage to get medical treatment they can’t afford. But for most, it’s greed.

Medical records are the mother lode for identity thieves, who call them “fuls” because they contain everything that’s needed to establish someone else’s identity – Social Security numbers, addresses, sometimes payment accounts. Javelin Strategy and Research’s 2010 Identity Fraud Survey Report finds that medical identity theft has more than doubled since 2008. And, the national Study on medical Identity Theft by the Ponemon Institute estimates that about a million Americans were victimized by this kind of theft within the past two years. Another half a million lent their insurance cards to uninsured loved ones in “friendly fraud” cases and ended up with big medical bills.

No safety net for victims. This isn’t like credit card fraud where the bank eats the losses. With medical identity theft, victims often have to pay for care they didn’t receive. Others lose their health insurance because of the incident or need to pay

Continued on Page 7....

Scam #1:

“The catch of the day could be your check, which can be washed.”

Scam #2:

“Your medical records are very appealing to identity thieves. Thus, medical records are the mother lode for identity thieves.”

News From the Trenches—March 2011—By John J. Tollefsen, CFE, JD, CCS

Note: This column continues a discussion on this topic which began in the November/December 2010 Chapter newsletter. Please refer to the prior articles for a refresher.

Attacking Trusts and Other Asset Protection Schemes in which the Settlor is NOT a Beneficiary

Continuation of explanation of Washington's Uniform Fraudulent Transfer Act (the Act).

Burden of Proof

Even if circumstantial evidence of fraud can be established through the eleven statutory elements, there will likely be a trial on the issue of intent. The transferor will deny intent to defraud so the trier of fact must hear testimony and assess the witnesses' credibility on the issue of good faith. Proof of actual intent to defraud must be demonstrated by clear and convincing evidence, while only substantial evidence is necessary to establish the other types of fraud (see *Sparkman & McLean Co. v. Derber*, 4 Wash. App. 341, 481 P.2d 585 (1971); N.B. legal experts suggest this case does not fully consider all the possible burdens of proof).

Summary judgment may be possible (1) if the transfer was to a spouse or

domestic partner (RCW 26.16.210 – burden to prove good faith shifts to transferor) or other insider and (2) the transferor becomes insolvent because of the transfer (“the act of transferring the property is conclusive evidence of fraud, and the intent is presumed from the act” since it rendered the transferor insolvent, *Clayton v. Wilson*, 168 Wash.2d 57, 71, 227 P.3d 278, 284 (Wash., 2010). However summary judgment can be avoided if insolvency is denied and cannot be easily proven). In *Clayton* the court reached its result by looking to the Act's mention of “insiders” which the court defined as “a broad group that includes relatives, as well as partnerships, general partners, and corporations”.)

Constructive Frauds in General

A constructively fraudulent transfer or obligation is fraudulent regardless of the transferor or transferee's intent. Under RCW 19.40.041, a creditor must establish that the transfer was made to an insider or that the transferor did not receive reasonably equivalent value in exchange and:

The debtor was insolvent at the time of the transfer or became insolvent as a result of the transfer or obligation (fraudulent only as to present creditors) RCW 19.40.041(b)(9)]; or

The debtor was engaged in or about to engage in a business or a transaction for which the debtor's remaining assets were unreasonably small in relation to the business or transaction (fraudulent as to both present and future creditors), [RCW 19.40.041(a)(2)(i)]; or

The debtor intended to incur, or believed or reasonably should have believed that he or she would incur, debts beyond his or her ability to pay as they became due (fraudulent as to both present and future creditors).[RCW 19.40.041(a)(2)(i)].

Continued next issueWhat is “reasonably equivalent value” (REV)?

John J. Tollefsen is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, Certified Controls Specialist, and a member of the Pacific Northwest Chapter/ACFE.

Contact him at: john@tollefsenlaw.com. And, see: TollefsenLaw.com for more information regarding fraud law.

Member Focus - New Feature in the Next Newsletter

At the break of our last training session on February 9, 2011, the Board gathered input from members regarding how we could improve our organization. Attendees agreed that having an article in the newsletter to introduce everyone to a member of the Chapter would be good.

Therefore in the next newsletter, we will present an article about one of your fellow professional associates who is both a CFE and Chapter member. If you would like to nominate someone to be the subject of our next Member Focus article,

please contact Julie Armbrust at j_bollerud@hotmail.com. If no one is nominated, you may hear from a Board Member directly to see if you have time for an interview for the next article.

Chapter Members in the News

(A) Chapter Community/University Outreach Program in Tacoma, WA.

(1) Chapter President Joe Dervaes was one of three speakers at the University of Washington (Tacoma Campus) Accounting Student Association's "Contemporary Accounting Forum" on fraud, ethics, and professionalism on February 18, 2011. His topic was "An Overview of Understanding Employee Embezzlement in the Workplace."

(B) Puget Sound Chapter/IIA's Annual Fraud Conference in Seattle, WA.

(1) Chapter President Joe Dervaes will be the keynote speaker at the Puget Sound Chapter/IIA's Annual Fraud Conference on March 31,

2011. His topic will be "Sharing Life Experiences in Understanding Employee Embezzlement in the Workplace."

(C) ACFE's 22nd Annual Fraud Conference and Exhibition in San Diego, CA.

(1) Chapter President Joe Dervaes will be the Moderator of a session on "Audit Panel: Increasing Effectiveness in Detering and Detecting Fraud" on June 13, 2011.

(2) Prior Chapter President Linda Saunders will also be a session speaker on "Community Banks—Follow the Money to Fraud" on June 13, 2011.

(3) Chapter Member Marty Biegelman will be the Moderator of a session on

"Creating an Effective Ethics and Compliance Program" on June 14 and 15, 2011.

All of these reported activities are an integral part of our Chapter's Community Outreach Program each year. And, kudos to all for participating in these activities and events throughout the year. The Chapter Board of Officers appreciates your fine efforts.

Other Chapter members are encouraged to notify President Joe Dervaes about their recent or future presentations so that these events can be publicized in the Chapter newsletter.

The Tidbit—Continued from Page 5

higher premiums to restore it. On average, it costs more than \$20,000 out of pocket to resolve a case of medical identity theft.

With a push to computerize patient health records, cybercriminals see an opportunity ripe for the taking. Other thieves work as "moles" in physician and insurance offices to steal patient records. Unfortunately, health care organizations, in general, do not currently have the best safeguards in place.

If someone gets care using our identity, it can alter your medical records, compromising your own treatment and ability to get services. And, stolen medical records offer a complete dossier to get a passport in a victim's name that could be used

for terrorism. How to protect yourself:

- Urge your health care providers to ask patients for photo IDs.

- Ask your doctors to make copies of everything in your medical file (you may have to pay for them).

- Read every letter you get from insurers, including those that say "this is not a bill". If you see a doctor's name or treatment date that isn't familiar, call the billing physician and your insurer.

- Ask for a list of benefits paid in your name and an accounting of disclosures showing who got your records.

- Monitor your credit report at AnnualCreditReport.com. If you see medical billing errors, contact your insurer and the three credit bureaus: Equifax, Experian, and TransUnion.

- If you lose your insurance cards, contact your insurance provider. And, don't carry your Medicare card in your wallet or purse. Make a photocopy and obscure the last four digits of the Social Security number.

- Avoid Internet and storefront offers of free treatment and supplies.

Chapter Team Registrations for the ACFE's 2011 Annual Fraud Conference

Once again, the ACFE is offering team registration pricing for the 22nd Annual Fraud Conference and Exhibition to be held in San Diego, CA (June 12-17, 2011). Conference registration fee discounts are available to Chapter Members who act quickly, and range from \$100-\$200 depending upon the number of team members involved and the number of days of the Conference to be attended. The deadline for the Chapter to take advantage of these savings is April 20, 2011.

The ACFE's notification about this training opportunity has already been distributed to all Chapter Members who participated in the team registration pricing program last year.

This announcement is now being made to any other Chapter Mem-

bers who may be interested in attending the ACFE's Annual Fraud Conference and Exhibition.

All Chapter Members interested in participating in the ACFE's team registration pricing program for 2011 should immediately contact Chapter President Joe Dervaes at: joeandpeggydervaes@centurytel.net. He will then send you a copy of the ACFE's notification message about this program which contains all of the details about this event as well as the team registration pricing registration form.

To officially participate in this program, all applicants must complete the registration form and submit it to the ACFE. The ACFE will bill each registrant after the team registration period has expired. Once the Chapter notifies ACFE of the number of Members participating in the pro-

gram, the ACFE will then be able to determine the specific registration fee due from each participant. **The rules for this program are simpler this year because the Chapter no longer collects the registration fees from each Member participating.**

In summary, all Chapter Members which wish to participate in this program must: (a) notify Chapter President Joe Dervaes that they intend to participate; and, (b) then submit a copy of their team registration application form to him by mail (P.O. Box 318; Vaughn, WA 98394-0350). The ACFE will then take care of all the rest of the registration details for everyone.

Team registrations are not yet final. There is still time to apply. Do it now and we'll see you there!

Redesigned 2011 CFE Examination Preparatory Course Now Available

Here's an important message for everyone out there who is contemplating taking the ACFE's "CFE Examination" course in the future.

The most comprehensive tool available to help you pass the "CFE Examination" has been redesigned with an all-new user interface and enhanced features to improve examination preparation and keep you on track to earning your Certified Fraud Examiner professional credential. The "2011 CFE Examination Preparatory Course" introduces new components that provide you with the most effective examination preparation available, more

efficient use of your study time, and an intuitive, easy-to-use interface.

More Efficient Use of Your Study Time:

- (a) **NEW.** Pick the sections and topics most relevant to your examination preparation by creating custom review sessions.
- (b) **NEW.** Learn more from your practice examination session by reviewing the questions you missed, analyzing your results by sub-section and tracking your progress over time.

An All-New User Interface:

- (a) **NEW.** Review your progress with a streamlined design.
- (b) **NEW.** Stay on track to earning your Certified Fraud Examiner professional credential by measuring your progress toward your target certification date and using helpful checklists within the preparatory course software.

Contact the ACFE for additional information about this newly redesigned course at: www.ACFE.com or 1-800-245-3321.

Keynote Speakers Announced for the 22nd Annual ACFE Fraud Conference and Exhibition in San Diego, CA (June 12-17, 2011)

The ACFE's Annual Fraud Conference hosts the foremost authorities in the anti-fraud field. These experts will share their insights and address the key issues relevant to you and the fight against fraud.

John Walsh, Anti-Crime Activist, Host of America's Most Wanted.

Anti-crime activist and celebrity speaker John Walsh is the host of the nation's longest-running prime-time program and number-one crime-fighting show, *America's Most Wanted*. Walsh was named to CBS Portraits as one of the "100 Americans Who Changed History".

Lanny Breuer, Assistant Attorney General, Criminal Division, U.S. Department of Justice.

As head of the Criminal division, Mr. Breuer oversees more than 500 attorneys who prosecute federal criminal cases across the country and help develop the criminal law. Mr. Breuer is a national leader on a range of federal law enforcement priorities.

Dr. Howard M. Schilit, Author.

Dr. Schilit is an international leader in forensic accounting and corporate governance, as well as a renowned author. He will share his impactful insights that he has presented to our Congress, the SEC, and media outlets about causes and early warning signs of accounting tricks in public filings.

Joan Pastor, Ph.D., President, JPA International, Incorporated.

Ms. Pastor has uncovered numerous embezzlement and other fraudulent schemes over the years in her own work and with audit, risk, and finance colleagues. Over a period of 12 years, she formulated an understanding of the psychology behind severe unethical behavior and fraud.

In addition to the keynote speakers, the Conference program offers optional pre- and post-Conference sessions along with over 80 educational sessions in 11 parallel tracks.

Meet the Chapter's Student Scholarship Applicants for 2011-12

2011-1012 Student Scholarship Applicants

Kim Ngan Tran is a citizen of the U.S. and a junior at Central Washington University (CWU) (Lynnwood Campus). She is majoring in Accounting and plans to graduate in Spring 2012.

She previously attended Shoreline Community College during Fall 2008-Spring 2010 and had a Grade Point Average (GPA) of 3.63 (Graduated with Honors). She transferred to CWU – Lynnwood Campus and has a GPA 3.90 (4.0 grading system) for Fall 2010-Winter 2011.

Kim is a member of the Society of Student Accountants, but has not participated in community services for the past couple of years because she attends school full-time and works more than 20 hours per week. She has been a pharmacy technician for about five years now, but desires to obtain a B.S. degree in Accounting.

The Chapter provided a CFE reference letter for Kim and selected her as our Primary Candidate in the ACFE Foundation's student scholarship program.

Akilah S. Rahman is a citizen of the U.S. and a graduate student at California State University, Fullerton/Mihaylo College of Business and Economics. She is majoring in Accounting with an emphasis on Taxation and plans to graduate in Spring 2012.

She obtained a Bachelor of Science Degree in May 2000 from California State University, Long Beach, CA. She majored in Business Administration: Management Information Systems and completed her studies from 1994-2000 with a GPA of 2.981 (4.0 grading system).

Kim's undergraduate work included studies at Howard University, Washington, D.C.; Mt. San Antonio College, Walnut, CA; Long Beach City College, CA; Univer-

sity of Phoenix AZ; Los Angeles Community College District, CA; College of the Siskiyous; and, Santa Barbara Community College. She is employed full-time at the present time.

The Chapter provided a CFE reference letter for Akilah and selected her as our Alternate Candidate in the ACFE Foundation's student scholarship program.

If one or more of these two students do not win an ACFE Foundation scholarship award, they will automatically receive the Chapter's student scholarship award. If there are not enough candidates for the Chapter awards after the results of the ACFE Foundation's scholarship awards are announced, we will seek additional candidates from the ACFE Foundation applicant files from the Pacific Northwest.

The Chapter wishes both of these students great success in these scholarship programs.

ACFE's Chapter Awards Program

The ACFE has announced its annual Chapter Awards Program for 2011. Anyone or any Chapter may honor excellence in the anti-fraud profession by nominating an ACFE college or Chapter for the following awards:

- Certified Fraud Examiner of the Year.
- Educator of the Year.
- Chapter of the Year.
- Chapter newsletter of the Year.
- Achievement in Outreach/Community Service.

Nominations must be submitted to the ACFE by April 3, 2011, in order to be considered for this year's awards program.

Award winners will be announced during the ACFE's 22nd Annual Fraud Conference and Exhibition in San Diego, CA during the period June 13-15, 2011.

Chapter Director-at-Large Julie Armbrust will be a member of the Chapter Awards Committee this year. Thanks Julie for your willingness to

volunteer your time and effort to this important ACFE awards program. The Chapter Board of Officers appreciates you very much.

Julie has also applied to be a member of the ACFE Foundation's Scholarship Committee. The selection of two new members of this important committee will be made by the ACFE Foundation's Board of Directors at its annual meeting held on June 12, 2011, in conjunction with the ACFE's 22nd Annual Fraud Conference and Exhibition. Wish her luck in the competition. The Chapter does!

Another Training Opportunity—Pacific Northwest License, Tax, and Fraud Association, 21st Annual Conference, April 6-8, 2011

The Pacific Northwest License, Tax, and Fraud Association will hold its 21st Annual Conference entitled "Hidden in Plain Sight" at the Heathman Lodge in Vancouver, WA during the period April 6-8, 2011.

This Conference includes a wide variety of speakers and fraud topics that could be useful

to all and result in 16 hours of Continuing Professional Education training credits for attendees.

Some topics are Gypsy Crime, ID Theft, and Face Reading-Seeking Clues Behind the Mask, among many others too lengthy to be listed here.

Visit the PNLTF's web-site at: www.pnlfta.com for additional details and registration procedures for this Conference.

Fraud Investigator Tips by John E. Reid and Associates, Incorporated

The Chapter previously announced that its members could contact Chapter President Joe Dervaes to sign-up to receive articles published by John E. Reid and Associates, Incorporated, Chicago, IL, on the topic of "Fraud Investigator Tips". Several Chapter members have done so.

Due to changes that have been made by Reid, this Chapter referral of information will cease effective immediately.

If any Chapter member is interested in receiving future copies of the Reid articles on the topic of "Fraud Investigator Tips", you must

now go directly to the source of the information to obtain them.

The Reid web-site is at: www.reid.com. Click on the icon on the left side of the home page for Educational Information, and then click on Investigator Tip in order to obtain this information in the future.

The Chapter is a participant in the Reid Preferred Group of Associations (RPGA) discount because we have agreed to notify our members of Reid's upcoming seminar dates and

locations.

Chapter members may obtain a discount on Reid training by including our RPGA number on their registration forms. Please contact Chapter President Joe Dervaes for additional information about this discount training program.

Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oregon-acfe.org

Spokane Chapter
www.spokane-fraud.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
joeandpeggydervaes@centurytel.net



Other ACFE Fraud Training Opportunities

- Introduction to Digital Forensics, Portland, OR, March 21-22, 2011.
- Building Your Fraud Examination Practice, Chicago, IL, March 21, 2011.
- Mortgage Fraud, Chicago, IL, March 22-23, 2011.
- CFE Examination Review Course, Austin, TX, March 28-31, 2011.
- How to Testify, Las Vegas, NV, April 4-5, 2011.
- 2011 ACFE European Fraud Conference, Brussels, Belgium, April 17-19, 2011.
- Investigating on the Internet, Atlanta GA, May 2-3, 2011.
- 22nd Annual ACFE Fraud Conference and Exhibition, San Diego, CA, June 12-17, 2011.
- Principles of Fraud Examination, Austin, TX, July 18-21, 2011.

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 2011. Contact the Spokane Chapter at: www.spokane-fraud.org for additional registration details.
- Joint Annual Fraud Conference, Pacific NW Chapter and WSCPA, December 2, 2011.

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

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