

# The Fraud Examiner



Pacific Northwest Chapter

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**May/June 2015 Issue**

## Message from the President

### Chapter's Annual Luncheon Business Meeting and Fraud Seminar

The Chapter Annual Luncheon, Business Meeting, and Fraud Seminar will be held on Wednesday, June 10, 2015, at the Bahama Breeze Restaurant in Tukwila, WA. This is a great opportunity to network with your fellow Chapter Members, make important Chapter decisions, and receive 1 hour of Continuing Professional Education. So, please plan to join us for this event.

We will also be acknowledging participation by President Emeritus Joe Dervaes, CFE, ACFE Fellow, CIA, Training Director John Tollefsen, CFE, CCS, JD, and Chapter Member Elizabeth Larson, CFE in the inaugural University of Washington Fraud Victims Pilot Project (Winter 2014). Pictures will be taken for publication in the Chapter's July-August 2015 newsletter. See also Chapter Members In The News below and on page 5.

Finally, we will also be acknowledging the service provided by Chapter Member Rick Osborn, CFE, CPA as the pro bono Chapter Auditor since inception of the Chapter. Unfortunately, Rick is moving out of the area and will not be able to attend this meeting.

### Volunteer Opportunity - Pro Bono Chapter Auditor

The Board of Officers is looking for a Chapter member to serve as the pro bono Chapter Auditor. These audits are performed on an annual basis, and the auditor works directly with the Chapter Treasurer. The individual must be a CFE and CPA, be a supporter of the Chapter's fraud training mission by regularly attending our fraud training events, be a Chapter Member in good standing, and be approved by the Chapter Board of Officers before assuming this important duty. Please contact me if you have any questions, or if you are interested in providing this valuable service to the membership.

Robert A. Goehring, CFE, CPA/Chapter President/(253) 856-5262/President@fraud-examiners.org.

## Chapter Members In The News

The following Chapter Members have been active in our community outreach programs as follows:

(1) Board Member-At-Large Pete Miller, CFE, CPA, served as the Chapter Representative at "The Ideal Internal Auditor" seminar event on April 30, 2015, in Seattle. The event was sponsored by the Boeing

Company's Corporate Audit organization and the Institute of Internal Auditors. The respective professional certification groups provided information on the development resources that each identifies for professional internal auditors, and focused on the changing roles and expectations of internal auditors.

(2) President Emeritus Joe

Dervaes, CFE, ACFE Fellow, CIA, Training Director John

Tollefsen, CFE, CCS, JD, and Chapter Member Elizabeth Larson, CFE served as CFE Mentors for the inaugural University of Washington Fraud Victims Pilot Project (Winter 2014). There were 14 students involved. All combined, the

*(Continued on page 2)*

## Upcoming Training

### Type:

Annual Luncheon  
Business Meeting and  
Fraud Seminar

### Date:

June 10, 2015

### Time:

Noon—2:00 p.m.

### Topics:

A Legislative Update On  
An Exemption For CPAs  
In Washington State's  
Private Investigator Law

Maintaining the Chain of  
Custody

### Speaker:

James Peet, Ph.D., CFE

### Where:

Bahama Breeze  
Restaurant, 15700  
Southcenter Parkway,  
Tukwila, WA

### Price:

The luncheon is free, but  
the fraud seminar fee is  
\$10 for Chapter Mem-  
bers and \$15 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 for this event

## Chapter Members In The News—Continued

(Continued from page 1)

three CFE Mentors provided  
the students with about a  
century of life experience in the  
career field. See also page 15.

Other Chapter members are  
encouraged to notify President  
Robert Goehring (President@  
fraud-examiners.org) about  
their recent or future

presentations or publications so  
that these events can be  
publicized in the newsletter.

## June 10, 2015, Chapter Annual Luncheon Business Meeting and Fraud Seminar in Tukwila

June 10, 2015, is the date of our  
Chapter Annual Business  
Luncheon Business Meeting and  
Fraud Seminar at the Bahama  
Breeze Restaurant, 15700  
Southcenter Parkway, Tukwila,  
WA.

There is 1 hour of Continuing  
Professional Education available  
to all who attend this event.

The cost of this fraud seminar is  
\$10 for Members and \$15 for  
non-members. Student  
members may attend this event  
at no cost. The luncheon is  
free, and we always have a  
wonderful meal prepared for the  
attendees. Pre-registration is  
not required. Register and pay  
at the door.

The speaker will be James S.  
Peet, Ph.D., CFE. James is a  
geography instructor at Highline  
College and is also the Principal  
Manager of Peet & Associates,  
LLC, professional Private

Investigative Agency specializing  
in the prevention and  
investigation of fraud and white  
collar crimes in the  
transportation industry. James  
worked in law enforcement as a  
National Park Service Law  
Enforcement Ranger and as a  
police officer with the City of  
Alexandria, VA prior to  
attending graduate school. He  
has been a licensed PI since  
2008 and earned his CFE in  
2011. He has published two  
articles in *Fraud Magazine*, along  
with several other fraud articles  
in *Pacific Maritime Magazine*. He  
also works with the University  
Outreach Committee to inform  
college and university students  
in the South Sound about the  
ACFE. He also serves as a  
Board Member-at-Large of the  
Pacific Northwest Chapter/  
ACFE.

This session will cover two  
separate topics: "A Legislative  
Update On An Exemption For

CPAs To Washington State's  
Private Investigator Law", and  
"Maintaining the Chain of  
Custody".

Currently, CPAs engaged in  
conducting financial  
investigations are not exempt  
from meeting the requirements  
of Washington's PI licensing law.  
Several Chapter Members have  
been working on getting this  
exemption for the past several  
years. The update will explain  
the history behind the  
exemption, what the exemption  
is, and how it applies to CFEs  
operating in Washington State.

The Chain of Custody portion  
will focus on how CFEs  
operating in the private sector,  
and as possible agents of the  
state, should properly maintain  
the chain of custody to ensure  
that any evidence submitted to  
the courts is not tainted.

## Free ACFE CPE with Corporate Alliance Webinars

For dues paying Corporate Alliance  
ACFE members, the ACFE offers free  
training. The webinars are typically 60  
to 100 minutes in length and are equal  
to 1-2 credit hour (s) of ACFE  
approved CPE credits.

Archived webinars will be available for

12 months from the date of the live  
event. More information can be found  
by logging in to the ACFE web site and  
searching on "Corporate Alliance  
Webinars". Examples found recently  
include:

- Building a Culture of Compliance

- Enhancing Your Professional Skepticism
- Case Studies of Fraud and Greed
- Integrating Big Data Concepts
- Bitcoin and Virtual Economies

## Overview of August 12, 2015, Chapter Fraud Seminar in Seattle—What Is A Sociopath? A Forensic Accountant’s Case Study Of One

August 12, 2015, is the date of our next Chapter fraud training seminar at our downtown Seattle training facility. There are 2 hours of Continuing Professional Education available to all who attend this event.

The cost of this fraud seminar is \$20 for Members and \$25 for non-members. Student members may attend this event at no cost.

Preregistration for this event is not required. Register and pay at the door.

The topic of this fraud seminar is “What Is A Sociopath? A Forensic

Accountant’s Case Study of One.” The case study will show that the perpetrator “just couldn’t help herself.” The perpetrator had already spent over four years behind bars, and this non-profit organization thought she was “rehabilitated”. She kited nearly a million dollars in interest-free “loans” because she had total control of the finances.

The speaker will be Linda Saunders, CFE, CPA/CFF of Forensic Accounting Consulting in Quilcene, WA, where she specializes in providing her forensic accounting expertise for both civil and criminal litigation.

Linda is a member of the Pacific Northwest Chapter/ACFE. In addition, she participates in the Northwest Fraud Investigators Association, the Pacific Northwest License Tax & Fraud Association, the Washington State Society of Certified Public Accountants, the American Society of Women Accountants, and the American Institute of CPAs. She is also an associate member of the Washington Association of Legal Investigators. Linda frequently speaks at gatherings of many of these organizations on topics such as fraud prevention and investigation techniques.

### New Chapter Members

Please welcome the new members who joined the Chapter during the period March 2015 through mid-April 2015:

#### CFEs:

- Ronald Bone
- Mark Calvert
- Monica Carlin
- John Craighill
- William Hight
- M Davidson Martin
- Edward Schatz

#### Associate Members:

- John Clabaugh
- Michael Murane
- Sue Wells

#### Student Members:

- Crystal Wambeke

## Planning for the ACFE 26th Annual Global Fraud Conference and Exhibition—June 14-19, 2015—Baltimore, MD

Join nearly 3,000 anti-fraud professionals at the 26th Annual Global Fraud Conference and Exhibition in Baltimore, MD from June 14-19, 2015.

Location:  
Baltimore Convention Center  
One West Pratt Street  
Baltimore, MD 21201  
(410) 649-7008

Individual Registration:  
Register online or contact the

ACFE at (800) 245-3321.

Details can be found at <http://www.fraudconference.com>

With tight budgets and increased scrutiny on business travel, gaining approval to attend conferences can sometimes pose a challenge. It is important to demonstrate the benefits of attending in order to justify the expense.

The ACFE has now provided a “Justification Toolkit” including a

letter you can use.

Group/Team Registration is now closed. The Pacific Northwest Chapter/ACFE participated in team registrations. There were six members of the Pacific Northwest Chapter/ACFE that registered as part of the ACFE Team Registration process and received at least a \$100 registration discount. See pages 8-9 for information on the Conference Key-note speakers.

## Additional Training Opportunities—John Reid & Associates

John E. Reid and Associates, Incorporated, Chicago, Illinois, announces the following training classes on “The Reid Technique

of Interviewing and Interrogation” for the state of Washington in 2015:

- May 19 - 22, 2015, SeaTac, WA (Hilton Seattle Airport & Conference Cen-

*(Continued on page 4)*

**-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**

## Additional Training Opportunities—John Reid & Associates

(Continued from page 3)

- ter, 17620 International Blvd.)  
July 14 - 17, 2015, Kent, WA (Kent Police Training Center, 24523 116th Ave SE)
- December 1 - 4, 2015, SeaTac, WA (Hilton Seattle Airport & Conference Center, 17620 International Blvd.)

The seminar fees are as follows:

- 1-Day Advanced (\$240)
- 3-Day Seminar (\$450)
- 4-Day Combined (\$580)

These are the RPGA Discount Rates.

Prior to registering, be sure to contact Chapter President Robert Goehring to obtain the Chapter's RPGA Discount Code. This discount is only available for Chapter members and may not be transferred to non-Chapter members.

Call 1-800-255-5747, Ext. 14 or 24 to register for any of these classes, or visit Reid's website at [www.reid.com](http://www.reid.com).

Learn how to assess the credibility of statements; how to structure the flow of the interview to maximize the flow of information; how to use behavior provoking questions in the interview process; how to

persuade a suspect to tell the truth about their involvement in criminal activity; and, how to develop interrogation themes, handle denials, overcome objections, and use alternative questions.

In the Advanced Program, learn how to psychologically profile suspects for interrogation, develop specialized tactics for juvenile interrogations, and more.

The training manual includes specialized information on interview and interrogation techniques for domestic terrorist activities.

## Benefits of Chapter Membership and Serving on the Board of Officers

The Board recognizes that the Chapter membership is fully aware of the non-financial benefits of being a Chapter Member and serving the Chapter in various capacities including serving on the Board of Officers, serving on the various Chapter committees and speaking at Chapter training events and other venues. However, did you know that there are very real financial benefits?

### Membership:

- \$5 discount on Chapter Fraud Seminars
- \$25 discount on Chapter Annual Fraud Conference (May 2015)
- Free lunch at the June Chapter Training/Business Meeting
- Free lunch (1 day only) at ACFE October training
- As an Associate Member, the opportunity to apply for the Chapter CFE Incentive Program Award (up to \$500)

### Board of Officers:

- Free registration for 3 Board Members for the Joint Chapter/ACFE October training class (\$695/each)
- Up to \$500 for one member for attendance at ACFE Annual Conference as the Chapter Representative.
- Free registration for the Chair and Co-Chair of the Chapter's Annual Fraud Conference (May 2015)

## 2015 Chapter Incentive Award Program

Each calendar year the Board of Officers recognizes one Associate Member who becomes a Certified Fraud Examiner during that year and meets other requirements, by granting him/her an award of \$500 to help defray the costs of obtaining the CFE professional credential.

See the Chapter website ([http://www.fraud-examiners.org/PNW\\_Chapter\\_Incentive\\_Award.shtml](http://www.fraud-examiners.org/PNW_Chapter_Incentive_Award.shtml)) for specific information concerning eligibility

and the selection process.

Key items (Not All-Inclusive):

- Deadline for fulfilling all of the requirements—Dec 31, 2015
- Applicant must be an Associate Member of the Chapter and provide written notice of intent to the Board to apply for this award
- Applicant must pass the CFE Examination and obtain the CFE Credential in 2015

- Applicant must attend at least two of the Chapter's Fraud Training events
- Applicant must incur eligible expenses that are not reimbursed by his/her employer or other party

The winner will be determined through drawing if more than one person meets the eligibility requirements. The winner will be announced at the February 2016 Chapter Fraud Seminar.

## Highlights From the May 8, 2015—Pacific Northwest Chapter/ACFE Annual Fraud Conference—La Quinta Inn & Suites—Tacoma, WA

Friday, May 8, 2015, was the date of our Chapter’s first Annual Fraud Conference. Registration began at 7:30 a.m. and a continental breakfast was provided. The conference began at 8:00 a.m. and ended at 4:20 p.m. Lunch was provided from noon to 12:30 p.m.

The conference was held at the La Quinta Inn & Suites (1425 East 27th Street), Tacoma, WA. There was no charge for parking at the hotel.

There were 8 hours of Continuing Professional Education available to all who attended this event. **This included training that met the ACFE annual 2-hour Ethics CPE requirements for Certified Fraud Examiners.**

The Conference Coordinator was Chapter Board Member-at-Large Pete Miller, CFE, CPA. Pete Miller and Chapter President Robert Goehring, CFE, CPA served as Conference Co-Chairs.

Participants can register on-line through the Chapter website ([www.fraud-examiners.org](http://www.fraud-examiners.org)).

The cost of this event was \$125 for participants that registered and paid on or before April 15, 2015; \$150 between April 16, 2015, and April 30, 2015; and \$175.00 after April 30, 2015. Chapter members received a \$25 discount from these rates. Chapter members must be current on their Chapter dues to be eligible for this discount.

Pre-registration for this fraud conference was required. However, a limited number of same day registrations were available for an additional \$25 fee (total regular fee \$175 non-members, \$150 members).

Participants that canceled in writing after April 15, 2015, were given the option of transferring their registration to another person, or applying their registration fee to the 2016 Annual Fraud Conference. No refunds or credit were given for “no shows”.

The speakers and topics for this conference are listed below and on pages 6 and 7. See the Chapter website ([www.fraud-examiners.org](http://www.fraud-examiners.org)) for more information.

**Michael Kinsley, CFE, CFSA,** Manager, Internal Audit Russell Investments



Topic:

***Fraud and the Financial Services Industry***

**Michael Kinsley, CFE, CFSA,** is the Manager of Internal Audit for Russell

Investments. He leads the company’s Internal Audit function in Australia, New Zealand, and Asia (except Japan). His responsibilities include audit planning and execution, risk identification and assessment, fostering business relationships, and setting the overall direction for Internal Audit in these

regions. Other responsibilities include developing and performing operational audits for Russell Investment’s business in the United States.

Prior to joining Russell Investments, Michael was an Internal Audit Team Lead at Verizon Corp., where he lead full country reviews in Europe and South Africa and various audits in the United States. Preceding that, Michael was Senior Auditor at MCI Corporation and KMPG and was a Senior Tax Manager in the telecommunications industry.

Michael is an Adjunct Professor of Accounting at the Albers School of Business and Economics, Seattle University, where he teaches both undergraduate and graduate courses in Forensic Accounting, Fraud Prevention, Internal Audit and Controls, and general accounting. Michael has an M.B.A. from Averett University, as well as B.A. degrees

in History and Political Science from James Madison University.

Michael serves as a Fellow on the World Affairs Council and is a member of the Institute of Internal Auditors (IIA), the Association of Certified Fraud Examiners (ACFE), and the Securities Industry and Financial Markets Association (SIFMA).

**TOPIC AND DESCRIPTION:**  
**Fraud and the Financial Services Industry**

In this session, Michael Kinsley, CFE, CFSA, will present some of the more common types of fraud in the financial services industry. He will also discuss strategies for fraud prevention and detection. The presentation will also include actual case studies.

## Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

### Mark Couey

Director of the Special Investigations Unit of the Washington State Office of the Insurance Commissioner.



Topic:

### **Criminal Insurance Fraud in Washington State**

**Mark Couey** is the Director of the Special Investigations

Unit of the Washington State Office of the Insurance Commissioner. He has over 30 years of law enforcement experience, having worked for both the Oregon State Police and Washington State Patrol prior to the Office of Insurance Commissioner.

Over 14 years of his career have been

spent working in various investigative assignments. Some of these included Detective Sergeant assigned to the Criminal Investigation Division; Section Commander as a Lieutenant assigned to Narcotics, and as a Division Commander, first as the Captain over the WSP's Investigative Assistance Division and later the Special Operations Division.

Mark has an Associate's Degree in Criminal Justice, as well as a Bachelor's Degree in Economics from Oregon State University. He is a graduate of the International Association of Chiefs of Police (IACP) "Leadership in Police Organizations" course. He has obtained supervisor, manager, and executive level certifications from the Criminal Justice Training Commission.

Mark is also a graduate of the DEA's Drug Unit Commander Academy as well as the FBI's National Academy, both at Quantico, Virginia. He is an executive board

member of the Washington Association of Sheriffs & Police Chiefs.

Mark is honored to represent the Office of the Insurance Commissioner as the Director of the Special Investigations Unit. The unit investigates fraud perpetrated against insurance companies and pursues criminal charges against organized groups and individuals involved in various fraudulent schemes.

### **TOPIC AND DESCRIPTION:** **Criminal Insurance Fraud in Washington State**

In this session, Mark Couey will present at least three examples of successful investigations and prosecutions. He will also provide an overview of the Washington State Office of the Insurance Commissioner Special Investigations Unit, the referrals it receives, and other information surrounding criminal insurance fraud in Washington state.

### Dr. Brian K. Steverson

John L. Aram Chair of Business Ethics in the School of Business Administration at Gonzaga University, and Faculty President.



Topic:

### **Business Ethics—No Really, There is Such a Thing!**

**Dr. Brian K. Steverson** is the John L. Aram Chair of Business Ethics in the School of Business Administration at Gonzaga University, and Faculty President. Prior to assuming the Aram Chair, in 2008, he was a member of the Philosophy Department since 1992. Brian received his Ph.D. from Tulane University in 1991. His main areas of current scholarship are business ethics, professional ethics, and the ethics of entrepreneurship. His research interests include the ethics of pre-employment screening for psychopathic disorders, the growing movement for professionalizing business management, the Jesuit model of business education, and the use of choice architecture as a management technique. His work has appeared in *Environmental Ethics*, the *Online Journal of Ethics*, *Topics in Contemporary Philosophy*, the *Business and Professional*

*Ethics Journal*, the *Journal of Ethics & Entrepreneurship*, and the *Journal of Jesuit Business Education*.

### **TOPIC AND DESCRIPTION:** **Business Ethics—No Really, There is Such a Thing!**

In this session, conference participants will debunk the urban myth that "business ethics" is an oxymoron (we will not, however, prove the existence of Bigfoot) by discussing what has come to be known as the "social contract approach" to business. Along the way, participants will also develop a basic decision-making methodology that business persons can adopt to integrate basic ethical values into the daily operation of their organizations.

## Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

**Andrew McIntosh, CFE**  
Investigations Editor for Agence QMI-QMI  
News Agency



Topic:

### Investigative Journalism and the Fight Against Fraud

**Andrew McIntosh, CFE**, is investigations editor for Agence QMI - QMI News Agency, a multimedia (newspapers, TV and the Web) news service of Quebecor Media, the largest private media company in French Canada. He also acts as a U.S. West Coast correspondent as required from his base in Seattle. Andrew is also a member of the Pacific Northwest Chapter/ACFE.

He has worked across North America as an investigative reporter for the *Sacramento Bee* in California, the *National*

*Post* in Ottawa, Ontario, *The Globe and Mail* in Toronto, *The Ottawa Citizen* and *The Montreal Gazette* in Quebec.

A graduate of Concordia University in Montreal, he has made a career of exposing political and police corruption, business fraud, and waste and mismanagement of taxpayers' and shareholders' money.

A recognized expert on municipal, state and federal Freedom of Information Acts in the United States and Canada, McIntosh is a three-time winner of the National Newspaper Award, Canada's highest journalism honor, and was a finalist three other times. He has also won four Canadian Association of Journalists Awards for outstanding investigative journalism, including two awards for innovative data journalism projects.

#### **TOPIC AND DESCRIPTION:** **Investigative Journalism and the Fight Against Fraud**

In this session, Andrew McIntosh, CFE will explain how he and his unit exposed money laundering by a violent street gang leader (now killed), a ring that trafficked \$60 million in fake construction invoices; and the thefts of airline passenger's money and valuables by airport security screeners

across North America. He has also taken aim at expense account misspending, a bid-rigging scheme involving \$25 million worth of legal and HR contracts, as well as fraud by numerous Canadian municipal and union officials.

In California, McIntosh's probe into several deaths and thousands of injuries across the U.S. that were caused by nail guns with flawed designs triggered a state sponsored construction industry safety summit and won an award from the Society of American Business Editors and Writers and was a finalist for both the U.S. Investigative Reporters and Editors Awards and the Loeb National Business Writing Awards.

His probe into flaws and loopholes in California's state paramedic licensing and continuing education system led to state hearings, legislative changes, and a new law signed by Gov. Arnold Schwarzenegger.

When not reviewing endless piles of records and conducting interviews, Andrew (still) plays ice hockey, canoes and spends too much time in airplanes.

## Pacific Northwest Chapter/ACFE—Call for Speakers

One of the Chapter's most important missions is providing training for its members. The Board of Officers is always looking for speakers for these events.

Our 2-hour Fraud Seminars are held at our downtown Seattle Training Facility (28th Floor of the Old Key Towers Bldg.—1000 2nd Avenue), and a 1-hour Fraud Seminar is held in conjunction with the Annual Business Luncheon Meeting in Tukwila. The Seattle Fraud Seminars are held the 2nd Wednesday in February and

August, and the 1st Wednesday in December. The Annual Business Meeting is held on the 2nd Wednesday in June. The Chapter's Annual Fraud Conference is held in May.

In terms of topics, anything related to fraud prevention, detection, investigation and prosecution is great and, in particular, cases literally "ripped from the headlines". Some of the best training comes from the speaker's own work experience.

If you are interested in being a speaker, know someone who would benefit from this experience, or have heard a great speaker recently at some other training, please contact President Robert Goehring (President@fraud-examiners.org) for more information.

On behalf of the Board of Officers and Chapter Membership, thank you for your support of the Chapter's fraud training mission!

## ACFE Announces Keynote Speakers for the 26th Annual Fraud Conference and Exhibition in Baltimore, MD, June 14-19, 2015

The *ACFE Global Fraud Conference* traditionally hosts the foremost experts in the anti-fraud field. These leaders share their insights and address the key anti-fraud issues relevant to you. Previous keynote speakers include: U.S. Attorney Preet Bharara, Senator Christopher J. Dodd, John Walsh, Michael Chertoff, Harry Markopolos, Senator George Mitchell, Senator Paul Sarbanes, the Honorable Michael Oxley, Ben Stein, Rudy Giuliani and many others.

The Keynote speakers for 2015 are:



**Brian Krebs**  
Journalist  
*Krebs on Security*

From the “control room” in his Virginia home, Brian Krebs is exposing some of the world’s largest data breaches and the hackers behind them. The former *Washington Post* journalist now reports independently for his cybersecurity blog, *Krebs On Security*, and is considered to be a leading authority on data breaches and cybercrime. Through *Krebs On Security*, Krebs was the first to break the news

of major data breaches at a string of retailers over the past year, including Target Corp., Neiman Marcus, Michaels, Sally Beauty, P.F. Chang’s, Dairy Queen, Jimmy John’s, Goodwill and—most recently—the card breaches at Home Depot and Kmart.

Prior to founding *KrebsOnSecurity*, Krebs worked as a reporter for *The Washington Post* from 1995 to 2009, authoring more than 1,300 blog posts for the Security Fix blog, as well as hundreds of stories for *WashingtonPost.com* and *The Washington Post* newspaper, including eight front-page stories in the dead-tree edition and a *Post Magazine* cover piece on botnet operators.

Krebs is also the author of the upcoming book *Spam Nation: The Inside Story of Organized Cybercrime*. Reporting from the Web’s Underbelly  
*The New York Times* | February 16, 2014

The Cybersecurity Blogger Hackers Love to Hate  
*BusinessWeek* | January 16, 2014

Cybersecurity Reporter Brian Krebs Wins National Journalism Award  
*PRNewswire* | January 9, 2015



**James T. Reese, Ph.D.**  
Author  
Former FBI Criminal Profiler

Dr. James T. Reese is an internationally known author, speaker and trainer in the specialty areas of stress management, leadership, workplace violence and motivation. He is a Board Certified Expert in Traumatic Stress and is a Fellow of the American Academy of Experts in Traumatic Stress.

He has addressed the National Executive Institute for more than two decades, and has been faculty of the International Critical Incident Stress Foundation, the Institute for the Advanced Study of Crisis and Disaster Management, the prestigious FBI Academy and more. He has presented to more than 350 Fortune 500 companies, fire, police, rescuers and companies of all sizes worldwide. Dr. Reese blends wit and wisdom as he addresses groups of all compositions, from rank-and-file, to supervisors and managers, to Chief Executive Officers. A pioneer criminal profiler with the FBI’s Behavioral Science Unit, Dr. Reese worked with the cast of *Silence of the Lambs* and is often quoted on the popular television series, *Criminal Minds*. He retired as Assistant Unit Chief of the FBI Behavioral Science Unit. He is now CEO of James T. Reese and Associates, providing more than 100 keynote and seminars each year.

## ACFE Announces Keynote Speakers—Continued



**Leslie R. Caldwell**  
Assistant Attorney General  
Criminal Division, U.S. Department of Justice

As head of the Criminal Division, Caldwell oversees nearly 600 attorneys who prosecute federal criminal cases across the country, help develop criminal law, and formulate criminal enforcement policy. She also works closely with the nation's 93 U.S. Attorneys in the investigation and prosecution of criminal matters in their districts.

Caldwell has dedicated most of her professional career to handling federal criminal cases both as a prosecutor and as defense counsel. From 2002 to 2004, she served as the director of the Justice Department's Enron Task Force. When she worked at the U.S. Attorney's Office for the Northern District of California in 1999 to 2002, she served as the Chief of the Criminal Division and the Chief of the Securities Fraud Section. During her 11 years in the U.S. Attorney's Office for the Eastern District of New York, her positions included Senior Trial Counsel for the Business & Securities Fraud Section and Chief of the Violent Criminal Enterprises Section. For her work on the Enron Task Force, Caldwell received the Attorney General's Award for Exceptional Service. She is also the recipient of the Attorney General's John Marshall Award for Trial of Litigation and the Attorney General's Award for Fraud Prevention.

Prior to joining the Criminal Division, Caldwell was a partner at Morgan Lewis & Bockius LLP, a position she held since 2004. From 2004 to 2009, she was co-chair of the firm's Corporate Investigations and White Collar Practice Group.



**Lesley Stahl**  
Broadcast Journalist  
Co-Editor, *60 Minutes*

Lesley Stahl has been a "60 Minutes" correspondent since March 1991. She won an Emmy for her timely interview of Hewlett-Packard head Pattie Dunn in 2006. Her other exclusive "60 Minutes" interviews include former Bush administration officials Paul O'Neill and Richard Clarke, and Nancy Pelosi before she became the first female Speaker of the House. She was the first to report that Al Gore would not run for president, in a "60 Minutes" interview.

Prior to joining 60 Minutes, Stahl served as CBS News White House correspondent. Her reports appeared frequently on the "CBS Evening News", first with Walter Cronkite, then with Dan Rather, and on other CBS News broadcasts. During most of that time, she also served as moderator of "Face the Nation", CBS News' Sunday public-affairs broadcast. For "Face the Nation", she interviewed such newsmakers as Margaret Thatcher, Boris Yeltsin, Yasir Arafat and virtually every top U.S. official, including George H. W. Bush and Vice President Dan Quayle. From October 1990 to March 1991, Stahl supplemented her work at the White House and on "Face the Nation" by joining Charles Kuralt as co-anchor of "America Tonight", a daily CBS News late-night broadcast of interviews and essays.

She has a collection of Emmy Awards for her interviews on "Face The Nation" and her "60 Minutes" reporting, including a Lifetime Achievement Emmy given in September 2003. Her 60 Minutes reports How He Won the War, about former FDA Commissioner David Kessler's battle with the tobacco industry, and Punishing Saddam, which exposed the plight of Iraqi citizens, mostly children, suffering the effects of the United Nations sanctions against Iraq, were both Emmy winners. Her profile of search engine giant Google earned her a 2005 Business and Financial Emmy award, and her 2006 interview of ex-Hewlett-Packard Chairwoman Patricia Dunn won an Emmy for coverage of a breaking news story. Most recently she won an Emmy for her 2011 60 Minutes story, Gospel for Teens.

## The Tidbit: Scam Alerts— (1) Pension Scams Bilk Veterans And The Veterans Administration; and (2) Specialty Databases Can Help Spot ID Fraud

**Scam No. 1.** This information was paraphrased from the March/April 2014 issue of the Disabled American Veteran Magazine.

### **Pension Scams Bilk Veterans And The Veterans Administration.**

Veterans must be aware of fraudulent offers of help in qualifying for benefits through the Veterans Pension Program. Scammers target veterans and their family members who do not actually qualify for a VA pension. *The New York Times* reported that the VA has been bilked out of billions of dollars through these schemes which are designed by lawyers, financial advisors, and insurance brokers, often in league with retirement communities and assisted-living facilities. Veterans and family members who do not actually qualify for a VA pension could be required to repay those benefits to the government.

The legitimate Veterans Pension Program helps veterans and their families cope with financial challenges by providing a tax-free supplemental income benefit to low-income wartime veterans. Monthly benefits are paid to war veterans who are either totally disabled, living in a nursing home, receiving skilled nursing care, or are over the age of 65 and meet income requirements set by Congress. Additional money is available for certain veterans who are housebound or unable to care for themselves.

Anyone with questions about VA pensions should contact DAV National Service Officers who are well versed in all VA benefits programs and provide counseling and claims assistance free of charge.

In determining eligibility, the VA takes into account total family earnings, disability and retirement payments, interest and dividends from annuities, and net income from farming or a business, as well as assets such as bank accounts, stocks, bonds, mutual funds, and any property other than your residence and a reasonable lot area.

Examples of possible pension poaching scams include the following:

- Organizations that cold-call veterans, charge money for assisting with a VA pension claim, and take credit card information from veterans over the telephone.
- People who charge as much as \$6,000 up-front to represent claimants before the VA, with a percentage of any eventual back payment from VA as a portion of their ultimate fee.

Information about VA pension eligibility requirements and assistance with claims can be obtained from your nearest DAV National Service Office, or visit the DAV web-site at [www.dav.org/veterans/find-your-local-office](http://www.dav.org/veterans/find-your-local-office).

**Scam No. 2.** This information was paraphrased from the April 2014 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

### **Specialty Databases Can Help Spot ID Fraud**

Beyond Credit Reports. Everyone is entitled to free credit reports at the following web-site: [www.annualcreditreport.com](http://www.annualcreditreport.com) (or contact them by telephone at 877-322-8228). You should obtain a report from each of the three major credit bureaus once a year (i.e.; one every four months). This helps to ensure your personal and financial information is accurate and not being used by an identity thief.

But, there are also other free annual reports that can help you spot ID theft. Compiled by lesser-known specialty consumer reporting bureaus, these detail a narrower range of information, such as your history of filing insurance claims, writing checks, paying rent, and getting medical treatment. They're primarily used by specific industries, such as by banks before approving new checking accounts or by insurers before issuing new policies.

Under the Fair Credit Reporting Act, these reports may also be yours for the asking once a year. Others may require that you pay a fee, unless you can show them that

### **Scam Alert**

#### **Summaries:**

**(1) "The VA has been bilked out of billions of dollars through these schemes."**

**(2) "There are also other free annual reports that can help you spot ID theft."**

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## The Tidbit—Continued

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some type of “adverse action” has been taken against you because of the information on file. Unlike the three major credit bureaus, there is no single web-site to access these specialized reports. You must contact each company directly. To obtain a master list of some 40 specialty reports, visit the federal Consumer Financial Protection Bureau web-site at [www.cfpb.gov](http://www.cfpb.gov) and search for “consumer reporting agencies”. The following are the most useful in helping to detect possible ID theft:

- **Public Records.** LexisNexis Personal Reports detail public records and other information filed under your name, including property ownership, criminal history, liens, and bankruptcy. Mail a

request form, available at [personalreports.lexisnexis.com](http://personalreports.lexisnexis.com), or call 866-312-8102 toll free for an overview of the process.

- **Check-Writing History.** Three areas are: (1) Chexsystems. Call them at 800-428-9622 or visit their web-site at [consumerdebit.com](http://consumerdebit.com). (2) Certegy Check Systems. Call them at 866-543-6315 or visit their web-site at [askcertegy.com](http://askcertegy.com). (3) Tele Check/First Data. Call them at 800-366-2425.

- **Health Care.** Medical Information Bureau reports contain coded listings of your reported medical conditions and tests. Call 866-692-6901 or visit their web-site at [www.mib.com](http://www.mib.com). You may also contact your health insurer for an annual statement of your claims and treatments. Compare both reports for

clues to possible medical ID theft. For prescription histories in your name, call Milliman IntelliScript at 877-211-4816 or visit their web-site at [www.rxhistories.com](http://www.rxhistories.com). You can also contact Optum MedPoint at 888-206-0335.

- **Insurance Claims.** In addition to the automobile and property insurance sources from LexisNexis Comprehensive Loss Underwriting Exchange (CLUE), you can also check Verisk A-Plus Report. Contact them at 800-627-3487 or visit their web-site at [www.verisk.com](http://www.verisk.com).

- **Rental History.** Contact CoreLogic at 888-333-24413, or visit their web-site at [www.corelogic.com/landing-pages/SafeRent-Consumer.aspx](http://www.corelogic.com/landing-pages/SafeRent-Consumer.aspx).

## Fraud Law—May 2015—By John J. Tollefsen, CFE, JD, CCS

### Overview of Whistleblower Protection under Dodd-Frank and SOX SEC Bounty Program

(Continued from March/April 2015 Newsletter)

#### Anonymity

If represented by counsel, a whistleblower may choose to submit his or her tip anonymously to the Commission. However, only one of the fourteen award recipients to date submitted the information anonymously. Whistleblowers must subsequently identify themselves when they apply for an award to allow OWB to assess whether they satisfy the criteria for receiving an award under the whistleblower rules. Even at the time of an award, however, their identity is not made available to the public.

#### “Voluntary”

The information cannot be the result of

an investigation or subpoena. For example, Rule 21F-4(a)(1)(ii) under the Exchange Act provides that a whistleblower’s submission to the Commission will not be treated as “voluntary” if the whistleblower received a previous request relating to the same subject matter in connection with an a self-regulatory organization (“SRO” like FINRA) investigation.

On July 31, 2014, the Commission awarded more than \$400,000 to a whistleblower who reported securities fraud to the SEC after the company failed to address the issue internally. The whistleblower aggressively worked internally to bring the securities law violation to the attention of appropriate personnel in an effort to obtain corrective action. The SRO investigated the matter and closed the investigation finding no violation. The whistleblower then reported the information to the Commission. On the unique facts of this case, the Commission found it in the

public interest and consistent with the protection of investors to invoke its general exemptive authority under Section 36(a) of the Exchange Act and waive the “voluntary” requirement in order to make an award to the whistleblower.

#### What Are the Basic Rules?

The “original information” must be provided by an “eligible whistleblower” that “leads to” a successful SEC action that results in more than \$1 million in sanctions. “Original information” is information from independent knowledge (facts that are not derived from publicly available sources) or independent analysis (evaluation of publicly available information which reveals information that is not known by the SEC). The first whistleblower wins unless a later whistleblower was the original source of the information that the first whistleblower submitted.

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## Fraud Law—Continued

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An eligible whistleblower” is one who provides the information voluntarily and is not a company or organization and is not otherwise disqualified. The most common disqualifications are if the information was obtained because the whistleblower was:

(A) An officer, director, trustee, or partner of an entity and another person informed you of allegations of misconduct, or you learned the information in connection with the entity’s processes for identifying, reporting, and addressing possible violations of law;

(B) An employee whose principal duties involve compliance or internal audit responsibilities, or you were employed by or otherwise associated with a firm

retained to perform compliance or internal audit functions for an entity;

(C) Employed by or otherwise associated with a firm retained to conduct an inquiry or investigation into possible violations of law; or

(D) An employee of, or other person associated with, a public accounting firm, if you obtained the information through the performance of an engagement required of an independent public accountant under the federal securities laws (other than an audit subject to §240.21F-8(c)(4) of this chapter), and that information related to a violation by the engagement client or the client’s directors, officers or other employees.

The disqualifiers are not applied in certain situations, the most common being 1) risk of substantial injury to

investors; 2) an investigation is being impeded; or 3) more than 120 days have elapsed since the internal report was provided.

*John J. Tollefsen, J.D., LL.M., is the founder of Tollefsen Law PLLC, an attorney, Certified Fraud Examiner, and Certified Controls Specialist.*

*John@TollefsenLaw.com. See TollefsenLaw.com for more information regarding fraud law. A footnoted version of this article as it written will be posted at <http://tollefsenlaw.com/whistleblower-protection-under-dodd-frank/>*

*John Tollefsen is also the Chapter Training Director, member of the Chapter’s Website and Newsletter Committee and the contributor for all of the information presented in this column.*

## CFEs Work To Propose Law That May Exempt CPAs From Washington State Private Investigator License Requirement

Special Contribution by James S. Peet, Ph.D., CFE and Pete Miller, CFE, CPA. James and Pete both serve as Chapter Board Members-At-Large.

At the annual meeting and training session in June, 2013, Dr. James Peet provided the members information concerning the Washington State Private Investigator Law, and how it might apply to them. Of concern was the lack of an exemption for Certified Public Accountants (many of our members are CPAs). Dr. Peet put out a call to action to the members to see about getting the law changed.

Pete Miller, CPA, CFE and Board Member-at-Large took action by arranging a meeting between the President and CEO of the Washington Society of Certified Public Accountants (WSCPAs), Rich Jones and Dr. Peet to

discuss the issue of whether or not CPAs required an exemption. In attendance were Rich Jones, Pete Miller, Rick Sweeney, Executive Director of the Washington State Board of Accountancy (WSBoA), Kimberley Scott, Vice President of Member Services for the WSCPAs, and Dr. Peet. This meeting took place on February 7, 2014.

During the meeting, Rich Jones and Rick Sweeney repeatedly stated that since CPAs operated under their own law— Revised Code of Washington (RCW) 18.04, they already had an exemption, so none was needed. Dr. Peet argued otherwise, pointed out that attorneys and law enforcement officials also operate under their own RCWs, but had specific exemptions for them in the PI licensing law. He also argued that the American Institute of Certified Public Accountants viewed the various PI laws

with concern, and were encouraging members to change those state PI laws that did not exempt CPAs to create an exemption for them. The viewpoints of the WSBoA and WSCPAs were in direct opposition to that of Dr. Peet and the AICPA. Dr. Peet pointed out to Rich Jones and Rick Sweeney as the meeting was wrapping up that someone in his position, a licensed PI, was perfectly legal, and wouldn’t have to worry about getting charged with a misdemeanor or have his reputation ruined on the witness stand.

Pete Miller worked to keep the conversation alive at the WSCPAs by bringing it up on occasion to Rich Jones and Judy Love, the Advocacy Director for the WSCPAs.

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## CFEs Work To Propose Law—Continued

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Pete Miller's goal was to understand Rick Sweeney's reservations on pursuing this protection and to also impart on them the position that CPAs were left in without the legal exemption. Rick Sweeney had several concerns he wanted to discuss. Ultimately, through these conversations, the WSBBoA and the WSCPA became motivated to take action to develop an exemption.

In mid-September 2014, Ken Wilson, CFE, was contacted by the President of the Pacific Northwest Association of Investigators (PNAI) about a meeting between their lobbyist in Olympia and the lobbyist representing the WSCPA to discuss an exemption for CPAs from the PI licensing law. Ken Wilson advised the PNAI to include Dr. Peet in the meeting, to which all agreed.

The meeting took place in Olympia on September 26, 2014. In attendance were Larry Walsh of the PNAI, Rich Jones and Judy Scott of the WSCPA, Rick Sweeney of the WSBBoA, Ken Wilson, Dr. Peet, and the two lobbyists (Grant Nelson and Lisa Thatcher). The CPA side had already presented the PI side with a copy of their proposed legislation, which none on the PI side liked. It was a blanket exemption for all CPAs and all employees of CPAs. The PI side pointed out two main problems with the proposed language – not only was it a blanket exemption, but it also exempted people who had no reason to be included in the exemption. The meeting became rather heated at times, but it was agreed that it would be best to work together to arrive at a suitable compromise.

On the PI side, it was left to Ken Wilson and Dr. Peet to work on the changes and to share their work with the PNAI. Both sides worked on the proposed law until all finally came to an

agreement.

After the agreement was reached, Dr. Peet spoke with Raj Johal, CFE, who is on the legislation committee of the Washington Association of Legal Investigators (WALI) to solicit support for the bill, or, if not support, at least not to oppose it. When Dr. Peet had originally sought their support in 2013, they had shown no interest in either supporting or opposing an exemption. Raj Johal presented the information to the WALI board, who voted unanimously to oppose the bill. WALI, while a larger group than the PNAI, did not participate in any stage of developing the proposed exemption. Even after being sought out and requested to participate, they refused, finally ignoring all attempts to arrange a meeting before the 2015 legislative session.

When the 2015 legislative session started, somebody from the CPA side (it is unknown exactly whom) lobbied Representative Drew Stokesbary, of the 31<sup>st</sup> District, who subsequently agreed to author the bill. Dr. Peet lobbied Representative Chris Hurst, also of the 31<sup>st</sup> District, who sits on the committee that would determine whether to put the bill to the chamber for a vote. Rep. Hurst agreed with Dr. Peet, and signed on as a co-sponsor of the bill. The bill formally became *HB 1263 - exempting certified public accountants from private investigator regulations*.

The proposed language for the exemption as written is:

*A certified public accountant regulated under chapter 18.04 RCW or the employee of a certified public accountant performing duties within the scope of public accountancy.*

On January 27, 2015, Ken Wilson, Pete Miller, and Dr. Peet testified in front of the House Committee on Business & Financial Services. There was no

opposing testimony. The bill passed unanimously by the committee and was forwarded on to a vote in the House of Representatives. The bill passed in the house 93 to 5.

On March 20, 2015, Pete Miller and Dr. Peet testified before the Senate Committee on Commerce and Labor. Ken Wilson was in attendance in case Dr. Peet was unable to make it on time. Upon hearing their extremely brief testimony, and with no opposing voices, the committee chair said words to the effect of "let's get this law fixed." You can see their testimony at [http://www.tvw.org/index.php?option=com\\_tvwplayer&eventID=2015030149#start=6720&stop=6961](http://www.tvw.org/index.php?option=com_tvwplayer&eventID=2015030149#start=6720&stop=6961) - between 01:52:00 and 01:56:01. Pete Miller testified mainly on the behalf of CPAs while Dr. Peet testified mainly on behalf of CFEs and the PNAI.

There appears to have been no concerted effort by WALI to oppose this law to date.

The next step is for the bill to go to the Senate floor for a vote, where we expect it to pass. After that, it will go to the governor to be signed into law. When it is signed into law, CPAs would be the 12<sup>th</sup> profession to be granted an exemption under the statute, and the State of Washington would be the 12<sup>th</sup> state to provide such an exemption to CPAs. With any luck, CPAs doing financial investigations (e.g., audits) will be able to do so legally by July 2015.

Dr. Peet will discuss the history of this bill and the ramifications to CFEs at the June 10, 2015, Chapter Annual Business Luncheon Meeting and Fraud Seminar in Tukwila, WA (see page 2).

## Volunteer Opportunity — UW Fraud Victims Pilot Project - Winter 2014 Fraud Class—UW (Bothell Campus)

The Fraud Victims Pilot Project provides an opportunity for students attending a UW Forensic Accounting class who are interested in using their accounting skills to help fraud victims obtain some measure of justice. The volunteering CFEs would work directly with the instructor to mentor the students and monitor the fraud case they're working on.

The project is comprised of the King County Prosecuting Attorney's Office (Economic Crimes Unit), three local police departments (Seattle, Bellevue and Kirkland), the University of Washington Accounting Instructors and the Pacific Northwest Chapter/ACFE. The Chapter's role is limited to helping advertise the project and providing advice regarding the project itself. The Chapter Membership as a whole and the Board of Officers will not be playing a direct or indirect role in specific fraud investigations selected for this Project.

A class was offered in Fall 2014 at the University of Washington (Bothell Campus); however, the prerequisite minimum number of eight students did not register. The good news is that 14 students registered for the Winter 2014 class.

The Winter 2014 class met once a week on Saturdays for 3.5 hours (9:00 a.m.—12:30 p.m.) at the UW's Eastside Leadership Center in Bellevue (140 Park Street). Parking is free at this location, and actual class dates were January 10, 2015, through March 14, 2015..

The King County Prosecuting Attorney's Office identified an employee embezzlement case and an elder abuse fraud case to be used by the students. More than one group of students will work on the same case, with the CFEs working to mentor them.

Five Chapter Members volunteered for the Fall program: President Emeritus Joe Dervaes, Training Director John Tollefsen, Elizabeth Larson, Rick Osborn, and Mike Nurse. However, only three of these volunteers were available for the Winter 2014 program. Rick Osborn and Mike Nurse had to drop out because of prior work engagements during this time.

Two key concerns raised by prospective volunteers in the past have been resolved:

- **Insurance.** Volunteers will be covered for insurance liability while working on this project by completing a King County volunteer form and being fingerprinted at the King County Sheriff's Office.
- **Private Investigator License.** The CFEs will not interview any suspects in the cases the students will be working on. Any interviews would be conducted by either the King County Prosecuting Attorney's Office and/or detectives from the appropriate law enforcement agency responsible for bringing the fraud cases to the class for action. So no private investigator license is required for any CFE volunteering on this project.

Key considerations:

1. CFEs must be members of the Pacific Northwest Chapter/ACFE and participation must be approved by the Board of Officers.
2. Everyone participating in the Project must complete a background check.
3. The three police departments and/or the King County prosecutor will coordinate their efforts to find simple fraud cases to be used by the students.

4. The original source documents in the case will remain at the police department which advanced the case to be used. Copies of the documents will be forwarded to the UW instructor and will be kept in a secure location for use by the students and the CFEs. The King County Prosecuting Attorney's Office will serve as the contact on this effort.

5. The instructor and the volunteering CFEs will be the mentors for the students on the fraud case and will provide oversight and review the work performed by the students. Interviews will be conducted by police detectives and/or the prosecutor if needed.

6. During the period of the fraud class, students will be expected to meet with the CFE volunteers once per week for 3.5 hours when it is convenient for the CFE. This could be during the actual fraud class, or in the evenings or on weekends. The meetings could be at the Bothell campus or the Bellevue campus, the King County Prosecuting Attorney's Office, or the CFE's office.

7. If the students do not complete their work or issue a draft report before the class has been completed, it will be up to the CFEs to complete the work and issue the final report to the King County Prosecutor.

Please contact President Emeritus Joe Dervaes, CFE, ACFE Fellow, CIA if you have any questions about this project or are interested in participating in the next class which will most likely be held in Fall 2015. Chapter membership will be notified regarding important developments through future Chapter newsletters and e-mails.

***"For the most part fraud in the end secures for its companions repentance and shame."***

***- Charles Simmons***

## Links to

### ACFE Chapters

Pacific NW Chapter  
[www.fraud-examiners.org](http://www.fraud-examiners.org)

Oregon Chapter  
[www.oregon-acfe.org](http://www.oregon-acfe.org)

Spokane Chapter  
[www.spokane-fraud.org](http://www.spokane-fraud.org)

Boise Chapter  
[www.boiseacfe.org](http://www.boiseacfe.org)

Big Sky Chapter (Montana)  
[kathy.arata-ward@josepheve.com](mailto:kathy.arata-ward@josepheve.com)

Vancouver, B.C.  
[www.cfevancouver.com](http://www.cfevancouver.com)

Edmonton Chapter  
[www.acfe-edmonton.com](http://www.acfe-edmonton.com)

Calgary Chapter  
[www.acfecalgary.com](http://www.acfecalgary.com)

### International ACFE Headquarters

[www.ACFE.com](http://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 Robert Goehring at  
[President@fraud-examiners.org](mailto:President@fraud-examiners.org)

## Other ACFE Fraud Training Opportunities

- CFE Exam Review Course, Madrid, Spain, 5/26/2015 - 5/29/2015
- 26th Annual ACFE Global Fraud Conference, Baltimore, MD, 6/14/15 - 6/19/15
- CFE Exam Review Course, London, United Kingdom, 6/23/15 - 6/26/15
- Presentation Skills for Fraud Examiners, Nashville, TN 7/15/15
- Interviewing Techniques for Auditors, Nashville, TN 7/16/15 - 7/17/15
- CFE Exam Review Course, Los Angeles, CA, 7/20/15 - 7/23/15
- Uncovering Fraud with Financial and Ratio Analysis, San Francisco, CA, 7/23/15 - 7/24/15
- Legal Elements of Fraud Examination, Philadelphia, PA, 7/29/15
- Financial Institution Fraud, Philadelphia, PA, 7/30/15 - 7/31/15
- Effective Report Writing for Fraud Examiners, New York, NY, 8/3/2015 - 8/3/2015
- Bribery and Corruption New York, NY., 8/4/2015 - 8/5/2015
- CFE Exam Review Course, Kuala Lumpur, Malaysia, 8/3/2015 - 8/6/2015
- Using Data Analytics to Detect Fraud, Hong Kong, 8/6/2015 - 8/7/2015
- Conducting Internal Investigations, Cleveland, OH, 8/10/2015 - 8/11/2015

The ACFE contact point for all course offerings is Caitlin Perdue, Event Marketing Specialist, by phone at 1-800-245-3321, or at the web-site [www.ACFE.com](http://www.ACFE.com). Contact her for more information and actual registration procedures.

## Other ACFE Chapter Annual Fraud Conferences

- Annual Training Conference, Portland, OR Chapter (May 27-28, 2015)
- Annual Fraud Conference, Spokane, WA Chapter (to be announced)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (to be announced)

## The Chapter Board of Officers & Training Director

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