

The Fraud Examiner



Pacific Northwest Chapter

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May/June 2016 Issue

Message from the President

Chapter's Annual Luncheon Business Meeting and Fraud Seminar

The Chapter's Annual Luncheon, Business Meeting, and Fraud Seminar will be held on Wednesday, June 8, 2016, 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.

In addition to holding our bi-annual elections, we will also be acknowledging the service provided by outgoing Board Member-at-Large James Peet, Ph.D, CFE, as well as introducing the winner of the Chapter's 2016-2017 Student Scholarship Award, Elizabeth Stanton, to the Membership. Pictures will be taken for publication in the Chapter's July-August 2016 newsletter.

Chapter Elections

The election for Chapter Board of Officers for the two-year term ending June 30, 2018, will be held at our June 8, 2016, annual luncheon business meeting. You must be present in order to vote. Candidates must be CFEs and must be active in the Chapter through regular attendance at Chapter Training events and in other areas of service to the Membership. There are many benefits to serving on the Board of Officers, the most important being service to the Chapter and to the ACFE in our common fight against fraud. See page 13.

The Nominating Committee recommended, and the Board of Officers approved, the following slate of candidates for consideration by the Membership:

<u>Position</u>	<u>Name</u>
President	Robert Goehring, CFE, CPA
Vice-President	Julie Armbrust, CFE, CPA, MBA
Secretary-Treasurer	Roger Gulliver, CFE, CPA, CISA, CBA
Board Member-at-Large/ Training Director	John J. Tollefsen, JD, CFE, CCS
Board Member-at-Large	Pete Miller, CFE, CPA
Board Member-at-Large	Gayle Seyl, CFE, AHFI
Board Member-at-Large	Nancy Pasternack, CFE, CPA/CFF, CIA

Gayle Seyl would replace outgoing Board Member-at-Large James Peet, Ph.D, CFE, and Nancy Pasternack would fill the new Board Member-at-Large position recently created by the Board of Officers. See page 9 for biographies and other information provided for Gayle Seyl and Nancy Pasternack.

Any Member meeting the eligibility requirements can run as a write-in candidate for any of these positions. In March 2016, the Board of Officers reclassified the President Emeritus position to an appointed position because only a former Chapter president is eligible for this position.

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

Upcoming Training

Type:

Annual Luncheon
Business Meeting and
Fraud Seminar

Date:

June 8, 2016

Time:

Noon—2:00 p.m.

Topic:

Be Prepared for the
Unpredictable in Court

Speaker:

Joseph R. Dervaes, CFE,
ACFE Fellow, CIA

Where:

Bahama Breeze Restau-
rant, 15700 SouthCenter
Parkway, Tukwila, WA
98188, Phone: (206) 241
-4448

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:

Pre-registration is not
required for this event.
Attendees can Pre-
register and pay at the
Chapter website
(www.fraudexaminers.org/training.shtml) or do
so at the door.

June 8, 2016—Chapter Annual Luncheon Business Meeting and Fraud Seminar in Tukwila—Topic: “Be Prepared for the Unpredictable in Court”

June 8, 2016, is the date of our Chapter Annual Business Luncheon Business Meeting and Fraud Seminar at the Bahama Breeze Restaurant, 15700 Southcenter Parkway, Tukwila, WA. See page 9 for information concerning the Chapter Business Meeting and Chapter Elections.

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

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. Attendees can pre-register and pay at the Chapter website (www.fraudexaminers.org/training.shtml) or do so at the door.

The speaker will be Joseph R. Dervaes, CFE, ACFE Fellow, CIA. Joe retired after 42.5 years of audit and fraud examination services in 2006 as the Audit Manager for Special Investigations for the Washington State Auditor’s Office. He was responsible for managing the agency’s Fraud Program and participated in over 730 fraud

cases involving losses of over \$13 million during his 20-year tenure in this position. In 2003, Joe received the ACFE’s coveted Donald R. Cressey Award for his lifetime contributions to fraud detection, deterrence, and education. His is the former Chair of the Board of Regents (Regent Emeritus), former Chair of the ACFE Foundation’s Board of Directors, and a former member of the Board of Review, serving 13 consecutive years in these ACFE international leadership positions which ended in 2011. He is also President Emeritus of the Pacific Northwest Chapter/ACFE, serving 19 consecutive years on the Chapter’s Board of Officers until his retirement in 2012.

The topic of this fraud seminar is “Be Prepared for the Unpredictable in Court”. The Chapter Board of Officers is focusing on the court arena this year. In keeping with this emphasis, the speaker brings his professional life experiences in the court to this session to help auditors and fraud examiners be better prepared for the narrow slice of each fraud case study – “the court appearance”. He summarizes some of the major

issues he had to deal with in fraud case studies from state agencies and local governmental units during his career at the Washington State Auditor’s Office. His presentation will include, but not necessarily be limited to the following issues: Is the auditor or fraud examiner prepared for an appearance in court? Does the judge understand the facts of the case? Does the jury understand the facts of the case? Does the prosecuting attorney understand the fraud scheme involved in the case? Does the prosecuting attorney understand what your job is and how to best present your work to the officers of the court? And, Does the defense attorney adequately defend his/her client against the charges brought by the state? Attendees will learn how to be better prepared to participate in court after attending this important fraud presentation. Your professional colleagues who attend will tell you that you definitely missed a good one this time! So, we’ll see you there.

“A man cannot be comfortable without his own approval.”

- Mark Twain

Chapter Members In The News

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

(1) On April 15, 2016, Chapter Member Robert Sinclair, CFE, ICYB, Revenue Auditor for the Washington State

Department of Revenue received the ACFE's 2015 Walker Award. The Walker Award is named for Morris R. "Red" Walker, CFE (1938 - 1989), a Charter Member and nationally-recognized fraud examiner. Established in 1989, the Walker Award is given to the person receiving the highest annual score

on the CFE Examination.

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.

Overview of August 10, 2016, Chapter Fraud Seminar in Seattle—How to Testify In Court

August 10, 2016, 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.

Pre-registration is not required. Attendees can pre-register and pay at the Chapter website (www.fraudexaminers.org)

(www.fraudexaminers.org/training.shtml) or do so at the door. Continuing the Chapter's focus on the court arena this year, the topic will be, "How to Testify In Court". More information regarding this topic will be published in the July-August 2016 bi-monthly newsletter.

The speaker will be Melinda Young. Melinda is a Senior Prosecuting Attorney with the King County Prosecuting Attorney's Office. She has been a prosecutor for 19 years and is currently the chair of the Economic Crimes Unit. She has tried over 100 felony jury cases

and has prosecuted financial fraud crimes for the past seven years. Previously she supervised a specialty homicide unit and a domestic violence unit. She has been an instructor for the National Advocacy Center, a national training center for county prosecutors. Melinda is currently the chair of the Greater Puget Sound Financial Fraud and Identity Theft Taskforce. She also serves as the Prosecuting Attorney's Office representative for the University of Washington Fraud Victims Pilot Project.

ACFE 27th Annual Global Fraud Conference and Exhibition—June 12-17, 2016—Las Vegas, NV

Join nearly 3,000 anti-fraud professionals at the 27th Annual Global Fraud Conference and Exhibition in Las Vegas, NV June 12-17, 2016. See also <http://www.FraudConference.com>.

Location:

ARIA Resort & Casino
3730 Las Vegas Blvd
Las Vegas, NV 89158
(702) 590-7757
(866) 359-7757

Individual Registration:
Register online or contact the ACFE at (800) 245-3321.

Group/Team Registration:
Contact the ACFE at (512) 478-9000 or e-mail groupregistration@acfe.com for registration information, including group pricing that is available for teams of three or more from the same organization.

The Pacific Northwest Chapter/ACFE will again participate in team registrations.

There were six members of the Pacific Northwest Chapter/ACFE that attended the June 2015 event as part of the ACFE Team Registration process and received at least a \$100 registration discount.

ACFE Announces Keynote Speakers for the 27th Annual Global Fraud Conference and Exhibition June 12 - 17, 2016, in Las Vegas, Nevada

The *ACFE Annual 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 included: 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, Lesley Shahl, and many others.

Keynote speakers for 2016 include:



Judge Jed S. Rakoff

U.S. District Judge, Southern District of New York

Jed S. Rakoff has served since March 1996 as a United States District Judge for the Southern District of New York. He also frequently sits by designation on the Second, Third, and Ninth Circuit Courts of Appeals. In addition, Judge Rakoff holds the position of Adjunct Professor at Columbia Law School, where he teaches courses in white collar crime, science and the law, class actions, and the interplay of civil and criminal law. He has co-authored five books, written more than 130 published articles, delivered more than 520 speeches, and authored more than 1,500 judicial opinions.

Judge Rakoff holds a B.A. degree from Swarthmore College (1964), an M.Phil. Degree from Oxford University (Balliol, 1966), and a J.D. degree from Harvard Law School (1969). Following law school, he spent a year clerking for the late Honorable Abraham L. Freedman, U.S. Court of Appeals, Third Circuit, and two years as an associate at the Debevoise law firm. From 1973-80, he served as an Assistant United States Attorney General in the Southern District of New York, the last two years of which he was Chief of Business and Securities Fraud Prosecutions. Thereafter, before going to the bench, he was a partner at two large law firms in New York, specializing in white collar criminal defense and civil RICO.

Judge Rakoff serves on the National Commission on Forensic Science and served as co-chair of the National Academy of Science's Committee on Eyewitness Identification. He serves on the New York City Bar Association's Executive Committee, and was previously chair of the Association's Honors and Criminal Law Committees. He was also Chair of the Second Circuit's Bankruptcy Committee, and Chair of the Southern District of New York's Grievance Committee and Criminal Justice Advisory Board. He has also served on Swarthmore College's Board of Managers, on the Governance Board of the MacArthur Foundation's Project on Law and Neuroscience, and on the Committee on the Development of the Third Edition of the Manual on Scientific Evidence. He assists the U.S. Departments of Commerce and State in training programs of Iraqi judges in Baghdad and in Istanbul. He is a member of the American Academy of Arts and Sciences and of the American Law Institute, and is a Judicial Fellow for the American College of Trial Lawyers and the American Board of Criminal Lawyers. He was a Director of the New York Council of Defense Lawyers from 1990-1994.

Free ACFE Webinars by Logging on to Your ACFE Membership Account

For dues paying Members of the global ACFE organization, the ACFE offers free training. The webinars are typically 60 minutes in length and are equal to 1 credit hour of ACFE approved CPE credits.

Archived webinars are available for a limited time and new content is periodically uploaded. More

information can be found by logging in to the ACFE web site as a member, clicking on "My Account" in the upper right corner, and then clicking on the link in the paragraph in the right column which says "Access archived webinars."

Currently available free webinars include:

- Digital Decisioning in Today's Fraud Environment
- Improving Application Fraud Detection Across Silos
- The Evolving Financial Crime Landscape: Using Next Generation Technologies to Solve the Puzzle
- Cyber Threats: The Gateway to Fraud

ACFE Announces Keynote Speakers —Continued



Anthony Menendez
Whistleblower, Haliburton

Best known as the “Accountant Who Beat Haliburton,” Anthony Menendez is widely recognized for his decade-long legal battle with Haliburton as a corporate whistleblower under Sarbanes-Oxley. Despite having no formal legal training, as a pro-se litigant during the appeals process, he ultimately prevailed in the Fifth Circuit Court of Appeals. His case has had a significant and positive impact on the corporate whistleblower body of law.

Menendez is currently a top controller for General Motors Company, overseeing the accounting and reporting for all U.S. Sales, Services, and Marketing covering the reporting of over \$100 billion in annual revenues in one of the most complex pricing and incentive environments in addition to the reporting of one of the largest media and promotional budgets in the world. He came to GM in 2009 as part of the global technical accounting effort to help GM emerge from bankruptcy, successfully completing one of the largest IPO's in history.

Immediately prior to GM, he served as a litigation consulting expert working with attorneys representing shareholders in complex nationally litigated cases involving allegations of improper financial reporting and auditing. As a consultant, he also provided continuing education seminars to professionals across the globe covering U.S. GAAP, IFRS, SOX, and SEC reporting. He is also a former audit executive at Ernst & Young where he focused on entrepreneurial and emerging growth companies; working with numerous companies across various industries in differing stages in the IPO journey and post-IPO environment.

David Barboza
Investigative Journalist, *The New York Times*' Pulitzer Prize Winner



David Barboza has been a correspondent for *The New York Times* based in Shanghai, China, since November 2004.

In 2013, Barboza was awarded the Pulitzer Prize for International Reporting “for his striking exposure of corruption at high levels of the Chinese government, including billions in secret wealth owned by relatives of the prime minister, well documented work published in the face of heavy pressure from the Chinese officials.” He was also part of the team that won the Pulitzer Prize for Explanatory Reporting.

Barboza was a freelance writer and a research assistant for *The New York Times* before being hired in 1997 as a staff writer. For five years, he was the Midwest business correspondent based in Chicago. Since 2008, he has served as the paper's Shanghai bureau chief.

Barboza won two awards in The Society of American Business Editors and Writers (SABEW) 2007 Best in Business Journalism Contest: one for *New York Times* article, “A Chinese Reformer Betrays His Cause, and Pays.” He was also part of the team that won the 2008 Grantham Prize for environmental reporting for the series “Choking on Growth: China's Environmental Crisis.” In 2002, he was part of a team that was named as a finalist for a Pulitzer Prize for coverage of the Enron scandal.

In 2008, Barboza won *The Times*'s international business award, the Nathaniel Nash Award. He has twice won the Gerald Loeb Award for business reporting.

**“The fact that a great many people believe something is
not a guarantee of its truth”**

- W. Somerset Maugham

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 2016:

- June 21 - 23, 2016, Bellingham WA (Bellingham Police Department, 505 Grand Avenue) [Child Abuse] \$425
- July 12 - 15, 2016, Kent, WA (Kent Police Training Center, 24523 116th Avenue Southeast) \$550
- August 23 - 26, 2016, Kennewick, WA (Kennewick Police Department 211 West 6th Avenue) \$550
- October 19 - 20, 2016, Sequim, WA (Sequim Transit Center, 190 West Cedar Street) [3-day course in 2-day format] \$380
- November 28 - December 1, 2016, SeaTac, WA (Hilton Seattle

Airport & Conference Center, 17620 International Blvd.) \$770

These are the standard per-person rates and do not reflect the RPGA discounts or discounts available for more than one participant for the same registration.

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.

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.

The Child Abuse class is a specialized course for Child Protection Investigators which emphasizes the assessment of case information and the appropriate interviewing techniques for sexual abuse, physical abuse, and neglect cases.

Highlights from the May 2, 2016—Pacific Northwest Chapter/ACFE Annual Fraud Conference—La Quinta Inn & Suites—Tacoma, WA

Monday, May 2, 2016, was the date of our Chapter’s 2nd 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 training requirement 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 registered online through the Chapter website (www.fraud-examiners.org).

The cost of this event was \$150 for participants that registered and pay on or before April 11, 2016, \$175 between April 12, 2016, and April 25, 2016, and \$200 after April 25, 2016. Chapter members received a \$50 discount from these rates.

Pre-registration for this Conference was required.

Participants that cancelled in writing on or after April 11, 2016, were given the option of transferring their registration to another person, or applying their registration fee to the 2017 Annual Fraud Conference. No refunds or credit were given for “no shows”.

There were 37 Chapter members (including 5 Board Members) and 26 non-Chapter members that attended this event. The speakers did an outstanding job and provided valuable information on a wide variety of fraud-related topics.

The speakers and topics for this Conference are listed on pages 7-8. See also the Chapter website (www.fraud-examiners.org) for more information.

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Mark Calvert, CFE, CPA, CIRA, CTP
Managing Director, Cascade Capital Group



Topic:

Company Checks Used To Pay CFO's Personal Credit Card Debt

Mark Calvert, CFE, CPA, CIRA, CTP, is the Managing Director of the Cascade Capital Group. He has more than 25 years of accounting, finance, operations and consulting experience. Mark has successfully raised over \$500 million in capital for his clients in both public and private sector markets. His "Big Four" experience includes accounting, auditing, and consulting assignments. He has participated in bank loan loss analysis, organizational viability, valuations, and financial restructurings.

He is a Certified Public Accountant, Certified Fraud Examiner, Certified Insolvency and Restructuring Advisor, and a Certified Turnaround Professional.

He graduated from the University of Washington with a B.A. in Business.

TOPIC AND DESCRIPTION: **Credit Card Fraud**

In this session, Mark Calvert, CPA, CFE, CIRA, CTP explained how a CFO with a "need" to pay back her personal credit card debt misappropriated over \$34 million.

Carol A. Morgan, CFE, CPA, CIA, CCEP, CISA, CGMA
Vice President of Audit & Risk Management Services, World Vision US



Topic:

You Completed a Fraud Risk Assessment: Now, What Do You Do with the Information?

Carol A. Morgan, CFE, CPA, CIA, CCEP, CISA, CGMA, is the Vice President of Audit & Risk Management Services for World Vision US, a Christian humanitarian organization dedicated to working with children, families, and their communities worldwide to reach their full potential by tackling the causes of poverty and injustice. In her role, she has responsibility for the planning and completion of operational, compliance, and financial audits conducted at all World Vision US sites as well as

oversight for compliance and PCI data security.

Ms. Morgan began her auditing career working for the Defense Contract Audit Agency (DCAA) in the Washington, DC area. A move to Seattle, Washington provided an opportunity to develop her internal auditing skills while working for SAFECO Insurance. Returning to government auditing as Director of Internal Audit for Todd Pacific Shipyards, Ms. Morgan reestablished the internal audit function and was responsible for operational and government contract compliance audits. Ms. Morgan gained external auditing experience as a manager with the public accounting firm McGladrey and Pullen, LLP by performing financial statement audits of credit unions prior to accepting her current position.

Ms. Morgan is an active member of the Institute of Internal Auditors, Puget Sound Chapter Board of Directors, and also serves on the Accounting and Internal Auditing Advisory Boards for Seattle University. Ms. Morgan and her husband, Robert were featured in the Society of Corporate Compliance and Ethics June 2008 magazine.

TOPIC AND DESCRIPTION: **You Completed a Fraud Risk Assessment: Now, What Do You Do with the Information?**

In this session, conference participants

learned the foundations of fraud risk assessments, including the importance of asking some very important questions, including "Who would be interested in the results?" The speaker also explained why fraud is a business risk not just a finance issue. Conference participants also learned how to effectively use a Fraud Risk Assessment for the benefit of their organization or client and related "next steps". Key components included:

- Using ACFE tools to find the boundaries of the control framework
- Create risk scenarios based on the organization's environment
- Assess the likelihood and impact of the risk
- Align identified controls with relevant risks
- Assign accountability for the control
- Consider the strengthening of the control to adequately mitigate the risk
- Identify gaps in the framework for consideration
- Communicate the results of the assessment

Pacific Northwest Chapter/ACFE Annual Fraud Conference—Continued

Gina St. George, CFE, CPA, Senior Manager, Moss-Adams, LLP
Topic:



Fraudster Profiling

Gina St. George, CFE, CPA is Senior Manager with Moss-Adams, LLP. She is a Certified Fraud Examiner and Certified Public Accountant who started her public accounting career in 2001. In

addition to auditing, her services include forensic accounting and fraud investigation, control system improvement, and operational assessment projects. Specialty areas include compliance with federal regulations and assessing accounting operations to provide recommendations for improvement.

Fraud investigation experience includes detecting schemes related to disbursements, revenue, fraudulent asset transfers, and contract compliance. Activities include quantifying the financial loss to the client through detail testing of transactions using both manual and automated techniques; interviews with the suspect(s), witnesses, and the victim(s); personal computer data mining, and obtaining evidence from outside parties. Gina also has experience working with law enforcement including conducting evidences searches of a suspect's office. Finally, her experience includes working with the client's attorney in analyzing evidence and providing accounting expertise.

Gina is a member of the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the Pacific Northwest Chapter/ACFE.

TOPIC AND DESCRIPTION: **Fraudster Profiling**

"Books and records don't commit fraud, people do." - Joseph T. Wells, founder of the Association of Certified Fraud Examiners.

Building a case against fraudsters is more than just looking at financial data. Profiling suspects using all available non-financial information is an important part of the process. This session highlighted a case in which over \$500,000 went missing over a period of several years. Several employees had access to the funds, so the case was strengthened using non-financial information to support the documentation of financial losses.

Dr. Brian K. Steverson

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

Topic:

Ethics and "Fraud" in Social Media **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. He 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 and Entrepreneurship*, and the *Journal of Jesuit Business Education*.

TOPIC AND DESCRIPTION: **Ethics and 'Fraud' in Social Media**

One might suppose that we could simply transfer our understanding of

ethics into the virtual world of social media. In this session, Conference participants learned that what counts as ethically wrong in the "real world" could also become wrong in the "virtual world." However, such a simple transfer of ethics into the various realms of social media is not as straightforward as one might hope for. The nature of social media activities like social networking, blogging, video and photo sharing, and online gaming may require uniquely reconfigured sets of ethical expectations. The speaker and participants also discussed how and why these expectations may differ, with a focus on how we should think about "fraud" as a moral "Thou Shall Not" in the virtual world of social media.

June 8, 2016—Chapter Annual Luncheon Business Meeting in Tukwila

June 8, 2016, is the date of our Chapter Annual Business Luncheon Business Meeting and Fraud Seminar at the Bahama Breeze Restaurant, 15700 Southcenter Parkway, Tukwila, WA. See page 2 for information concerning the Training that will be provided at this event.

This is a very important meeting that will include the following:

- Election for Chapter

Board of Officers for the two-year term ending June 30, 2018. You must be present in order to vote. See below.

- Acknowledging the service provided by outgoing Board Member-at-Large James Peet, Ph.D, CFE
- Introducing Elizabeth Stanton, the winner of the Chapter 2016-2017 Student Scholarship

Award. See also page 13.

- Drawing for five \$25 Amazon gift cards.

On behalf of the Board of Officers, we look forward to seeing you at this meeting, and the 1-hour training provided by Joe Dervaes immediately following the meeting at approximately 1:00 p.m.

New Chapter Members

Please welcome the new members who joined the Chapter during the period mid-March 2016 through April 30, 2016:

CFEs:

- Tony Czar
- Susan Dayton
- John Hutson
- Luz Mapile Le Galley
- David Motes
- Donald Bruce Walter

Associate Members:

<none>

Student Members:

<none>

Chapter Elections—Slate of Officers Approved by the Board

June 8, 2016, is the date of our Chapter Annual Business Luncheon Business Meeting and Fraud Seminar at approximately 12:45 p.m.

Candidates for the Board of Officers must be CFEs and must be active in the Chapter through regular attendance at Chapter Training events and in other areas of service to the Membership. There are many benefits to serving on the Board of Officers, the most important being service to the Chapter and to the ACFE in our common fight against fraud. See also page 13.

See also page 1 for the slate of candidates approved by the Board of Officers for consideration by the Membership. Any member meeting the eligibility requirements can run as a write-in candidate for any of these positions.

Gayle Seyl would replace

outgoing Board Member-at-Large James Peet, Ph.D, CFE, and Nancy Pasternack would fill the new Board Member-at-Large position recently created by the Board of Officers. Biographies and other information follow:

Gayle Seyl, CFE, AHFI. Gayle has been a Chapter member since 2000, and recipient of the Chapter 2012 Distinguished Achievement Award. She enjoys educating and networking with others to increase their interest in specific focus areas of fraud prevention and investigation. Her personal experiences have provided her with the passion to share the ACFE mission and how the CFE professional credential can so positively affect a person's life (the CFE and the client), a company's financial success and an entity's ability to fulfill its mission. As a Board member, she would be able to help with the educational

outreach, networking and partnership building for the Chapter. Her specific areas of interest and expertise include healthcare, retail, and wholesale sales, insurance subrogation (Medicare secondary payer), Employment Security, L&I, Medicaid, and Estate Planning.

Nancy A. Pasternack, CFE, CPA/CFE, CIA. Nancy currently teaches Fraud Investigation in the Accounting Department of the Foster School of Business at the University of Washington. Previously she worked for Amazon.com and KPMG. In previous years she served on the Board of Directors of the Oregon Chapter/ACFE, including serving as President. She spent two years at the ACFE in Austin, TX working to build educational materials for conferences and seminars and taught many classes for the ACFE.

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.

The Tidbit: Scam Alerts— (1) Your Money. Cheap Identity Protection. Nine Ways To Guard Your Data; and (2) Summer Travel Advice -- Preventing Identity Theft While on Vacation

Scam No. 1. This information was paraphrased from the April 2015 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

Your Money. Cheap Identity Protection. Nine Ways To Guard Your

Data.

(Sidebar: Do your homework to protect your identity inexpensively.)

Guarding your identity and credit doesn't have to be expensive. Pricey identity protection services may be useful for some people -- for example, if you've been a past victim and want some peace of mind, or if you have reason to fear that you'll be targeted. But, for other people, you may be able to save money by doing the work to protect your identity yourself.

Credit monitoring won't work against fraud on existing accounts, such as bogus charges on a credit card. Rather, it alerts you to fraudulent new accounts opened in your name. You can replicate many of these services yourself. Some of the ways to do this include:

- Credit report check. For the best protection, visit: AnnualCreditReport.com and check your credit report for suspicious activity, such as new accounts being opened in your name, from each of the three major credit reporting bureaus. The service is free. A fourth, smaller company, Innovis, also

provides free reports.

- Security freeze. This service is usually provided for free by the credit bureaus for those over 65 or who have been past identity theft victims. This action restricts access to your report. If businesses can't see your report, they won't approve new financial or service accounts in your name.

- Fraud Alert. This is always free, but less secure than a freeze. It means that an institution opening a new account in your name is supposed to verify your identity directly with you.

- Locking mailbox. Only 40 percent of homeowners have key-operated mailboxes to thwart scammers from stealing mail with personal and account information. The cost is \$18 and up.

- An unlisted telephone number. At \$20 to \$40 per year, this should keep you off public directories used by name-citing scammers calling with feigned "official business".

- Prepaid debit card. If your debit card is used fraudulently, you could be out a lot of money. Prepaid debit cards are safer, limiting your potential losses. But, beware of high usage fees for these cards. For \$10 a month, the True Link Prepaid Visa card blocks specific purchases and alerts adult children if elders start going in for sweepstakes and other potential scams.

- External storage. Computer-crippling ransom-ware and other malware can hijack our computer or block access to its contents. So, back up important files off-device. A portable encryption-enabled USB thumb drive starts at about \$5.

- Free monitoring. Many banks and credit card companies provide free, real-time alerts of any suspicious activity. Credit Karma offers free, no-strings credit monitoring of your TransUnion credit report. Credit Sesame does the same thing with Experian. At thustedid.com, you can get alerts if your Social Security and credit card numbers show up on scammers' black market websites. Monthly reports on public-record and commercial-database activity are available at: allclearid.com/enroll.

- Protection software. Recommended freebies come from Malwarebytes, Panda Free, AVG, Avast, and Bitdefender. These are basic packages. But, some Internet providers offer full-strength freebies to their customers.

Scam No. 2. This information was paraphrased from an article in the July 12, 2015, issue of The News Tribune newspaper, Tacoma, Washington, by Carolyn Bigda, in "Getting Started", published by the Chicago Tribune newspaper

(Continued on page 11)

Scam Alert

Summaries:

- (1) ***"Do your homework to protect your identity at the least expense."***
- (2) ***"Identity theft is a crime of opportunity, and thieves prey upon vacationers."***

The Tidbit—Continued

(Continued from page 10)
(yourmoney@tribune.com).

Summer Travel Advice -- Preventing Identity Theft While on Vacation

(Sidebar: Identity theft is a crime of opportunity, and thieves prey upon vacationers.)

Summer travel can be full of sun and fun, but a stolen passport or hacked e-mail account can quickly dampen the experience. Having your personal information compromised while traveling is relatively common these days. A recent study by an identity theft organization found that 20 percent of consumers have had a driver's license, passport, credit card, or other document with their personal information on it lost or stolen while on vacation. Nearly 40 percent had their identity stolen or were victimized in some other way, or know of someone else who was.

What can you do to make sure identity thieves don't ruin your trip?

- Pack sparingly. This includes not only your suitcase but also your wallet. According to the above survey, 47 percent of travelers do not remove unnecessary credit cards from their wallet or purse. And, about 25 percent

of folks travel with their Social Security cards.

Advice: Bring only the essentials with you, including a limited number of debit and credit cards. Leave your Social Security card at home. Then, if your wallet or purse is stolen or lost, you won't have all of your personal information compromised.

- Use free Wi-Fi carefully. Most folks look for free Wi-Fi while travelling. However, much of your personal information will be visible to anyone with the right tools, and your information will travel across the wireless network faster than you can travel around the world.

Advice: Connect to the Internet through a virtual private network which encrypts all the information that passes between you and the wireless network regardless of where that network is located in the world. You can obtain this software from Witopia for as little as \$5.99 a month.

- Avoid public computers. The public computer in a hotel or hostel may be convenient while traveling without your laptop, but using one may put you at great risk. You have no idea what is installed on the computer. Risks include key-logging software that saves your log-in details, security updates that are not

installed, and no or out-of-date anti-virus software. These are real risk, not hypothetical situations!

Advice: If you have no other option but to use a public computer, do so only for the most innocent purposes, such as researching restaurant or hotel options. Never connect to your on-line bank account or enter any personal financial information on public computers. If you check your e-mail, make sure you reset your password from a secure device soon thereafter.

- Make copies of important documents. Misplacing key personal information is common and sometimes unavoidable. Time is of the essence if your passport and credit card are lost or stolen on a trip. Contact your embassy or consulate or call your bank immediately. This way you'll get a replacement quicker and stop any unlawful use of your information.

Advice: Make copies of your passport and credit cards and store the copies somewhere secure, like in a hotel room safe. You might also be able to scan copies of your passport and credit cards, encrypt the copies, and save them on-line.

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 each year, **10 of which must be fraud related, and 2 of which must be on ethics.**

Report your CPE Compliance to the ACFE in your anniversary month (online or by phone).

If a CFE has earned more than 20 CPE

hours of CPE in any year, he/she may carry forward up to 10 of these extra hours to meet their future CPE requirements.

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

- How CPE Works
- CPE Changes from Year to Year
- Maintaining CPE

Records / CPE Audit

You may access the [My CPE](#) 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.

Fraud Law—May 2016—By Dr. John J. Tollefsen, CFE, JD, CCS

Federal Anti-kickback Statutes

There are at least three federal anti-kickback statutes a Certified Fraud Examiner should be familiar with. A fourth is the Stark Law (anti-physician self-referral).

The earliest of the three is the Copeland "Anti-kickback" Act (Pub.L. 73-324, 48 Stat. 948, enacted June 13, 1934, codified at 18 U.S.C. § 874) which supplements the Davis-Bacon Act of 1931. Congress discovered that employers during the Depression were scheming to get around the prevailing wage provisions on federal contracts by requiring wage "kickbacks" from employees. The Copeland Act prohibits a federal building contractor or subcontractor from inducing an employee into giving up any part of the compensation that he or she is entitled to under the terms of his or her employment contract.

The second anti-kickback statute was enacted as part of the Social Security Amendments of 1972 to make efforts to prosecute Medicare and Medicaid fraud easier. The statute was broadly construed in United States v. Greber (3rd cir., 1985). Dr Greber was convicted by a jury on 20 of 23 counts in an indictment charging violations of the mail fraud, Medicare fraud, and false statement statutes. His defense was that the payments were for professional services. The court held a jury could find him guilty if part of the reason for using the service was the payment. "If the payments were intended to induce the physician to use [the] services, the

statute was violated, even if the payments were also intended to compensate for professional services". The ruling prohibited business transactions that were once fairly innocuous, leading to the creation of safe harbors. (See e.g. 42 CFR 411.355). The safe harbors are now complex and detailed.

The third federal statute is known as "The Anti-Kickback Act of 1986" (41 U.S.C. § 51 et seq.). It modernized and closed the loopholes of previous statutes applying to government contractors. The 1986 law attempted to make the anti-kickback statute a more useful prosecutorial tool by expanding the definition of prohibited conduct and by making the statute applicable to a broader range of persons involved in government subcontracting. Prosecutions under this statute are not limited to medical billing and must establish the following:

1. Prohibited conduct--the Act prohibits attempted as well as completed "kickbacks," which include any money, fees, commission, credit, gift, gratuity, thing of value, or compensation of any kind. The act also provides that the inclusion of kickback amounts in contract prices is prohibited conduct in itself.
2. Purpose of kickback--The Act requires that the purpose of the kickback was for improperly obtaining or rewarding favorable treatment. It is intended to embrace the full range of government contracting. Prior to 1986, the "kickback" was required to be for

the inducement or acknowledgement of a subcontract.

3. Covered class of "kickback" recipients--The Act prohibits "kickbacks" to prime contractors, prime contractor employees, subcontractors, and subcontractor employees. These terms are defined in the Act.
4. Type of contract--The Act defines kickbacks to include payments under any government contract. Prior to this legislation, the statutes' applicability was limited to negotiated contracts.
5. Knowledge and willfulness--The Act requires one to knowingly and willfully engage in the prohibited conduct for the imposition of criminal sanctions.

The Federal Procurement Fraud Unit in the Fraud Section, Criminal Division, has sample indictments and will handle inquiries or questions about this statute and will provide guidance on a variety of procurement fraud issues.

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.

John Tollefsen is also the Chapter Training Director, member of the Chapter's Web-site and Newsletter Committee and the contributor for all of the information presented in this column.

2016 Annual Chapter Dues

Annual Chapter dues were due in January 2016. The dues are as follows: \$24 for CFE Members; \$30 for Associate Members; \$36 for Affiliates of the Chapter (non-members); and \$-0-

for Retired Members and Student Members. Information about how to pay is available on the Chapter website (www.fraud-examiners.org/membership.shtml).

The Chapter Board of Officers thanks you for your prompt attention to this matter, and appreciates your support of our Chapter's fraud training mission.

Benefits of Chapter Membership and Serving on the Board of Officers

The Board of Officers 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
- \$50 discount on Chapter Annual Fraud Conference
- Free lunch at the June Chapter Training/Business Luncheon Meeting
- Free lunch (1 day only) at ACFE October training, when held
- 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), when held
- Up to \$500 for one member for attendance at ACFE Annual Conference as the Chapter Representative
- Free registration for all Board Members at the Chapter's Annual Fraud Conference (\$100 each)

2016 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) for specific information concerning eligibility and the selection process.

Key items (Not All-Inclusive):

- Deadline for fulfilling all of the requirements—Dec 31, 2016
- 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 2016
- 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 a drawing, if more than one person meets the eligibility requirements. The winner will be announced at the February 2017 Chapter Fraud Seminar.

There were no applicants for the 2015 Award.

Congratulations to the Recipient of the Chapter 2016-2017 Student Scholarship Program Award and Information about the 2017-2018 Award

2016-2017 Award:
Congratulations to Elizabeth Stanton, the recipient of the 2016-2017 Award! She will be introduced to the Chapter Membership at the Chapter's Annual Luncheon Business Meeting. Pictures will be taken for publication in the July-August 2016 Chapter Newsletter.

2017-2018 Award:
It is not too early to be thinking about the 2017-2018 Award.

There are two annual scholarship programs available to full-time university students seeking a major or minor in accounting, business administration, finance, or criminal justice programs in the Pacific Northwest. They are the

ACFE Foundation's Ritchie-Jennings Memorial Scholarship Program (discussed above), and the Pacific Northwest Chapter/ACFE Student Scholarship Program.

The Chapter scholarship program is a \$1,000 award to an eligible student attending a qualifying college or university in the state of Washington. Winners of an ACFE Foundation scholarship are not eligible to receive a Chapter award for the same academic year.

Students interested in applying for the 2017-2018 Scholarship programs are encouraged to visit the Chapter web-site (www.fraud-examiners.org) or contact any Chapter Board Member to learn

more about these programs. The application deadline is **February 5, 2017**.

Applicants must first apply directly for the Ritchie-Jennings Memorial Scholarship Program, then provide the ACFE Foundation complete application package, including the ACFE's questions and students answers about their interest in the area of fraud, and a resume to Chapter President Robert Goehring via e-mail at President@fraud-examiners.org or by USPS to P.O. Box 215, Auburn, WA 98071-0215.

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

A Report to the Pacific Northwest Chapter/ACFE on the University of Washington (UW) Fraud Victims Pilot Project — By: Joseph R. Dervaes, CFE, ACFE Fellow, CIA, Chapter President Emeritus.

The University of Washington (UW) Fraud Victims Pilot Project is comprised of the King County Prosecuting Attorney's Office (Economic Crimes Unit), several law enforcement agencies in King County, WA, a Forensic Accounting Class instructor from the University of Washington (Bothell Campus) Accounting Department, and one or more Certified Fraud Examiners (CFEs) from the Pacific Northwest Chapter of the Association of Certified Fraud Examiners. The project provides an opportunity for students attending a UW (Bothell Campus) Graduate Forensic Accounting Class to use their skills to help fraud victims obtain some measure of justice. The fraud victims in this project must be either private citizens or small businesses in King County who are unable to pay for a fraud examination to deal with an individual or individuals who reportedly caused them significant financial harm. The objective of the project is for the UW students and one or more CFEs to conduct a pro-bono fraud examination and issue a fraud examination report that would lead to the potential prosecution of the wrong-doer (s) in the case.

The inaugural Graduate Forensic Accounting Class (Winter 2014) at the UW (Bothell Campus) was a huge success! There were 14 students who attended class each Saturday for 3.5 hours during the period January 10, 2015, through March 14, 2015. There were three CFEs who were Co-Instructors in the class and who also served as CFE Mentors for the students.

The three CFEs who participated in this inaugural class were as follows:

- Joseph R. Dervaes, CFE, ACFE Fellow, CIA, Retired, President Emeritus, Pacific Northwest Chapter/ACFE;
- Dr. John J. Tollefsen, CFE, CCS, JD, Tollefsen Law, Chapter Training Director; and,
- Elizabeth Larson, CFE, Capital One, Chapter Member.

We learned from this inaugural Graduate Forensic Accounting class that it was extremely important for the CFEs to be present in the classroom all of the time so that they could respond to student questions and formally mentor the students. Their participation and interaction with the students throughout the class was invaluable.

The UW (Bothell Campus) is currently holding its second Graduate Forensic Accounting class (Spring 2016) during the period March 28, 2016, through June 3, 2016.

There are 5 students attending this class. There were 3 CFEs who were Co-Instructors in the class who are also serving as CFE Mentors for the students.

The three CFEs who are participating in this second class are as follows:

- Joseph R. Dervaes, CFE, ACFE Fellow, CIA, Retired, President Emeritus, Pacific Northwest Chapter/ACFE;
- Dr. John J. Tollefsen, CFE, CCS, JD, Tollefsen Law, Chapter Training Director; and,
- James A. Cronin, CFE, MPA, Seattle

Insurance and Legal Investigations, Chapter Member.

Now is the time for you to begin thinking about whether you would also be willing to participate in future classes of this pilot project. We trust that the excitement generated by the results of these first two classes will result in additional Chapter CFEs who would be willing to “throw their hat into the ring” for the next class.

How about you? If you are interested in becoming a CFE Mentor in the future, please contact any of the following for additional information about the program: Joe Dervaes, John Tollefsen, or Robert Goehring. This is an extraordinary opportunity for Chapter Members who are currently retired and might be better able to volunteer their time than those who are currently working. But, the opportunity is available to all, as can be attested to by John Tollefsen and Liz Larson, and Jim Cronin. They're currently working, yet still found time to work on this pilot project. So, this is an equal opportunity sport for both retired and active CFEs to pursue. Thank you in advance for considering this opportunity to improve your personal growth in the fraud examination career field.

The dates of the next class have not yet been determined. **You are definitely needed now. Will you volunteer?** The Chapter Board of Officers certainly does hope so, and looks forward to future participation by additional CFEs from our Chapter membership directory. We want this invaluable program to continue as a successful endeavor by the Chapter.

And, the Chapter Board of Officers wishes all of these graduate students much success in their future careers!

“Everyman is guilty of all the good he did not do.”

- Voltaire

Links to

ACFE Chapters

Pacific NW Chapter
www.fraud-examiners.org

Oregon Chapter
www.oacfe.org

Spokane Chapter
www.spokanefraud.org

Boise Chapter
www.boiseacfe.org

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

Vancouver, B.C.
www.cfevancouver.com

Edmonton Chapter
www.acfe-edmonton.com

Calgary Chapter
www.acfe-calgary.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 Robert Goehring at
President@fraud-examiners.org

Other ACFE Fraud Training Opportunities

- 27th Annual ACFE Global Fraud Conference Las Vegas, NV, 6/12/2016 - 6/17/2016
- CFE Exam Review Course London, United Kingdom, 6/21/2016 - 6/24/2016
- CFE Exam Review Course Libreville, Gabon, 6/27/2016 - 7/1/2016
- CFE Exam Review Course Paris, France, 7/4/2016 - 7/8/2016
- CFE Exam Review Course Los Angeles, CA, 7/11/2016 - 7/14/2016
- Controlling the Risk of Asset Misappropriation Memphis, TN, 7/18/2016 - 7/19/2016
- Understanding the Mindset of a Fraudster Philadelphia, PA, 7/18/2016 - 7/18/2016
- Tracing and Recovering Fraud Losses Philadelphia, PA, 7/19/2016 - 7/20/2016
- Developing an Integrated Anti Fraud, Compliance and Ethics Program Washington, D.C. 8/8/2016 - 8/9/2016
- Professional Interviewing Skills Washington, D.C. 8/10/2016 - 8/11/2016
- Bribery and Corruption Melbourne, Australia 8/11/2016 - 8/12/2016
- CFE Exam Review Course Chicago, IL 8/15/2016 - 8/18/2016
- Auditing for Internal Fraud Columbia, SC 8/18/2016 - 8/19/2016

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. Contact her for more information and actual registration procedures.

Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane, WA Chapter (October 25-26, 2016—Spokane, WA)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (to be announced)
- Annual Fraud Conference, Pacific Northwest Chapter (May 1, 2017—Tacoma, WA)
- Annual Fraud Conference, Portland, OR Chapter (to be announced)

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