

The Fraud Examiner



Pacific Northwest Chapter

Inside this issue:

PNW Chapter Training Events	2- 4
Chapter Dues	2
Chapter Incentive Award Program	3
Benefits of Chapter Membership	4
Additional Training Opportunities	5
CPE Compliance for CFEs	5
Student Scholarship Programs	5
The Tidbit	6 - 8
Fraud Law	7
Volunteer Opportunity	8
Other ACFE and Chapter Training Opportunities	9
Chapter Board of Officers & Training Director	9

September/October 2016 Issue

Message from the President

Pacific Northwest Chapter/ACFE Annual Fraud Conference

Mark your calendars! I am pleased to announce that the Chapter will conduct its Annual Fraud Conference in Tacoma on May 1, 2017! There will be 8 hours of CPE, including 2 hours of ACFE Ethics training, available for all those that attend this event. Registration fees will be \$150 for registration and payment received on or before April 10, 2017, \$175 between April 11 through April 24, 2017, and \$200 after April 24, 2017. Chapter members will receive a \$50 discount from these rates. The Board of Officers will notify the Membership of more information about this training opportunity, including speakers, topics and registration procedures as it becomes available.

The Board of Officers still needs to fill two 2-hour speaking slots for this conference. Topics can include anything related to the world of fraud prevention, detection, investigation and/or prosecution. If you are interested in learning more about this exciting speaking opportunity, or can assist the Board of Officers by providing additional speaker names, please contact me at (206) 478-6961 or at president@fraud-examiners.org. See also page 4.

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

This project provides assistance to victims of fraud, as well as an educational opportunity for students interested in careers in fighting fraud. The Board of Officer is looking for Chapter members interested in serving as student mentors for this program. Please contact myself or Board Members Nancy Pasternack, Joe Dervaes or John Tollefsen for more information. See also page 8.

Chapter and ACFE Student Scholarship Programs

The Chapter offers one annual \$1,000 scholarship to an eligible student attending an accredited four-year college or university in Washington and seeking a major or minor in accounting, business administration, finance, or criminal justice. The ACFE Foundation also offers a robust scholarship program. Applications for the 2017-2018 academic year are due by **February 5, 2017**. If you are a student, or know of a student potentially eligible for this program, please help "spread the word". In addition, regardless of whether they apply for these scholarships, eligible students are encouraged to apply for Chapter membership at attend Chapter Fraud Seminar events, both of which are free to eligible students. See also page 5.

Chapter Members in the News

I encourage Chapter members to notify me about their recent or future presentations or publications so that these events can be publicized in the newsletter, as well as be incorporated into the Chapter and ACFE websites. (1) Chapter Member Gina St. George, CFE, CPA from Moss-Adams LLP will be the speaker at our October 12, 2016, fraud seminar in Seattle. She will be speaking on the topic of "Lessons Learned from Gaming Industry Fraud Cases". See also page 2. (2) Chapter Board of Officers Director-at-Large/Training Director John J. Tollefsen, CFE, CCS, Attorney will be the speaker at our December 7, 2016, fraud seminar in Seattle. This session qualifies for 2 hours of Ethics training CPE required by the ACFE annually. He will be speaking on the topic of "Annual Review of Accountants Putting the Love of Money Ahead of Ethics: Detailed Review of Local and national Fraud Cases". See also page 3.

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

Upcoming Training

Type:
Bi-Monthly Chapter
Fraud Seminar

Date:
October 12, 2016

Time:
2:30—4:30 p.m.

Topic:
Lessons Learned from
Gaming Industry Fraud
Cases

Speaker:
Gina St. George, CFE,
CPA

Where:
Downtown Seattle at
1000 Second Avenue in
the Training Room on
the 28th Floor of the
Washington State
Housing Finance
Commission's offices.
The building is located
across the street and
one block north of the
Jackson Federal Building
(corner of Second
Avenue and Spring
Street).

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

Registration:
Register and pay the
Chapter at the door or
on-line at the Chapter
web site (www.fraud-examiners.org). Pre-
registration is not
required for this event.

October 12, 2016, Chapter Fraud Seminar in Seattle — Lessons Learned from Gaming Industry Fraud Cases

October 12, 2016, is the date of another 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/training.shtml) or do so at the door.

The speaker will be Gina St. George, CFE, CPA, 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.

Her fraud investigation experience includes detecting schemes related to disbursements, revenue, fraudulent asset transfers, and contract compliance. Her 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 agencies, including conducting evidences searches of 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.

In this session, the speaker will explore the following questions:

- How did they do it?

- How did they get caught?
- What valuable lessons did the speaker learn during her journey as a Certified Fraud Examiner who specializes in the gaming industry?

The speaker will discuss real fraud cases in the following areas: ATM and Kiosk thefts, Comp fraud, player point manipulations, table game collusion and deception, banquet server tip manipulations, gift shop and hotel bank thefts, data breaches and more. Hold on as we touch on as many fraud cases as possible during this session.

In this session, participants will:

- Gain an awareness of the types of frauds in the gaming industry.
- Learn the types of controls and documentation in place to aid in the prevention, detection, and documentation of fraud.
- Discover how fraud cases are typically handled in this unique environment.

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.

Overview of December 7, 2016, Chapter Fraud Seminar in Seattle—Annual Review of Accountants Putting the Love of Money Ahead of Ethics: Detailed Review of Local and National Fraud Cases

This session will be held on December 7, 2016, at our downtown Seattle training facility. There are 2 hours of Continuing Professional Education available to all who attend this event. **This training qualifies as the ACFE Annual Ethics CPE requirements.**

The topic of this fraud seminar is: “Annual Review of Accountants Putting

the Love of Money Ahead of Ethics: Detailed Review of Local and National CPA Fraud Cases.”

The speaker will be John J. Tollefsen, J.D., LL.M., Founder of Tollefsen Law, PLLC, an attorney, Certified Fraud Examiner, and Certified Controls Specialist. He is an International business finance lawyer and litigator with multiple post graduate

degrees from both U.S. and European schools. Over the years he has developed a passion for helping victims of financial fraud through the civil law. Dr. Tollefsen serves as a member of the Board of Officers as a Director-at-Large/Training Director for the Chapter, and is a regular contributor to the Chapter’s Bi-Monthly Newsletter column of articles on the topic of “Fraud Law”.

Highlights of the August 10, 2016, Chapter Fraud Seminar in Seattle — How To Testify In Court

August 10, 2016, was the date of our most recent Chapter fraud training seminar at our downtown Seattle training facility. There were 2 hours of Continuing Professional Education available to all who attend this event.

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

Preregistration for this event was not required. Attendees pre-registered and paid at the Chapter website (www.fraud-examiners.org/training.shtml) or did so at the door.

There were 11 attendees at this event,

including three non-Chapter members. The topic of this fraud seminar was: “How To Testify In Court.”

The speaker was 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 nine 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 UW Fraud Victims Pilot Project.

From the pre-trial interviews, preparing for testimony, and testifying in court, this seminar helped attendees know what to expect when they take the witness stand. Knowing how to prepare yourself and preparing the lawyer you are working with are essential elements for successful expert witness testimony.

This class was just one more example of the fine training opportunities the Chapter sponsors for its members.

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.

May 1, 2017—Pacific Northwest Chapter Annual Fraud Conference—Tacoma, WA

Monday, May 1, 2017, is the date of our Chapter's 3rd Annual Fraud Conference. Registration begins at 7:30 a.m. and a continental breakfast will be provided. The conference begins at 8:00 a.m. and ends at 4:20 p.m. Lunch will be provided from noon to 12:30 p.m.

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

There are 8 hours of Continuing Professional Education available to all who attend this event. **This will include 2 hours of training that meets the ACFE annual ethics requirement for Certified Fraud Examiners.**

The Conference Coordinator is Chapter Board Member-at-Large Pete

Miller, CFE, CPA. Pete Miller and Chapter President Robert Goehring, CFE, CPA will serve as Conference Co-Chairs.

Participants can register online through the Chapter website (www.fraud-examiners.org) effective December 1, 2016.

The cost of this event is \$150 for participants that register and pay on or before April 10, 2017, \$175 for April 11, 2016, through April 24, 2017, and \$200 after April 24, 2017. Chapter members will receive a \$50 discount from these rates. Chapter members must be current on their 2017 Chapter dues to be eligible for this discount.

Pre-registration for this fraud conference is recommended. However, a limited number of same day registrations will be available.

Participants that cancel in writing on or after April 10, 2017, will be given the option of transferring their registration to another person, or applying their registration fee to the 2018 Annual Fraud Conference. No refunds or credit will be given for "no shows".

The speakers and topics for this conference will be announced on the Chapter website and through the Chapter newsletter as this information become available.

There are two 2-hour speaking slots still available. Please contact President Robert Goehring, CFE, CPA (president@fraud-examiners.org) if you are interesting in learning more about this great opportunity to serve the Chapter membership, or if you have information about potential speakers for the Chapter to consider using.

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)

"Don't forget this lesson: just because someone is funny or on twitter doesn't mean they're not a thief and a liar." - John Roderick

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:

- 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 from the same organization.

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.

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.

2017-2018 Chapter and ACFE Student Scholarship Programs

It’s not too early to be thinking about the 2017-2018 student scholarship awards.

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 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.

Elizabeth Stanton was the recipient of the 2016-2017 Award.

The Tidbit: Scam Alerts— (1) Quick Fix: Thwarting Identity Theft and Fraud; and (2) Your Money - Scam Alert - It is the Season for Cons in Home Repairs

Scam No. 1. This information was paraphrased from an article in the June 7, 2015, issue of The News Tribune newspaper, Tacoma, Washington.

Quick Fix: Thwarting Identity Theft and Fraud. How to do your part to protect against cybercrime.

Congratulations! The Internal Revenue Service (IRS) has joined a growing list of organizations which have fallen prey to cyber criminals. The personal information of more than 100,000 taxpayers was recently stolen from an IRS web-site as part of an elaborate scheme to claim fraudulent tax refunds. Investigators report that the IRS failed to put proper security measures in place to prevent or deter such fraudulent activity. In reality, consumers are at the mercy of businesses and other organizations which are charged with keeping our sensitive information safe.

Here are some steps you can take to protect yourself:

- Prevention. Guard your Social Security number, and those of your children, as much or more than your credit and debit card information and account passwords. Shred unnecessary financial records and credit offers received by mail or e-mail. Protect your personal computers by using firewalls and anti-spam/virus software. Regularly update your security patches for your computer and your passwords for all on-line accounts.
- Monitoring. Review all credit card bills for irregularities immediately upon

receipt. Examine letters from the IRS for signs of tax-related identity theft, such as multiple tax returns or wages from an unknown employer. Also review your Social Security Administration (SSA) earnings statement annually. Obtain a free credit report once a year from one of the major reporting agencies – Equifax, Experian, and TransUnion. Then review the information for any identity theft problems. You can request these reports without charge at: www.annualcreditreport.com.

- Response. If you are unfortunate and become an identity theft victim, file a report with your local law enforcement agency immediately. Also contact your financial institutions and close any accounts that were opened without your permission or have indications that they might have been tampered with. Contact one of the three major credit bureaus to place a “fraud alert” on your credit records. This tells businesses to contact you before opening any new accounts in your name. You can renew the “alert” every 90 days, or you’re entitled to keep it in effect for seven years if you’ve filed a police report. That’s why this step is so important. Finally, correct any fraudulent issues you might have noticed on your credit report immediately.

If you have become a victim of tax-related identity theft, the IRS suggest that you take the following additional steps. (1) Respond immediately to any IRS notice. (2) Complete an IRS Identity Theft Affidavit (available at: www.irs.gov). And, (3) continue to pay your

taxes and file your tax return, even if you must do so by paper.

For more tips, go to the Federal Trade Commission’s web-site at: www.identitytheft.gov.

Scam No. 2. This information was paraphrased from the July-August 2015 issue of AARP Bulletin by Sid Kirchheimer.

Your Money. Scam Alert. It is the Season for Cons in Home Repairs.

“Woodchucks” target older homeowners. (Sidebar: “Woodchucks” tend to be local and hit the same victim repeatedly.)

The target – a senior citizen living alone with age-related memory loss and the ability to write big checks. Over the course of six years, a gang of home repair scammers in Fairfax County, Virginia, swindled one senior citizen out of \$400,000 by doing the same unnecessary home improvements over and over again. Attic insulation was replaced 12 times, windows were caulked 8 times, and the yard had new sod installed at least 5 times. When the first set of crooks had bilked this person out of \$100,000, they passed this person’s name off to the next crew who got \$70,000. Others got about \$60,000, \$30,000, and \$20,000 each.

Unlike “dupe-and-dash” travelers who temporarily swarm into an area, collect up-front payments to buy materials, and then skip town, the crooks known as

(Continued on page 7)

Scam Alert Summaries:

- (1) **“The personal information from more than 100,000 taxpayers was recently stolen from an IRS web-site.”**
- (2) **“Woodchucks tend to be local people who hit the same victim repeatedly.”**

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

CELEBRATING WHISTLEBLOWING

Where were you on July 30, 2016?

The United States Senate unanimously declared July 30, 2016 as “National Whistleblower Appreciation Day” in a



resolution adopted on July 7, 2016. It stated:

“... in 1777, before the passage of the Bill of Rights, 10 sailors and marines blew the whistle on fraud and misconduct harmful to the United States. . . . the Founding Fathers unanimously supported the whistleblowers in words and deeds, including by releasing government records and providing monetary assistance for reasonable legal expenses necessary to prevent retaliation against the whistleblowers. . . . on July 30, 1778, in demonstration of their full support for whistleblowers, the members of the Continental Congress unanimously enacted the first whistleblower legislation in the United States that read: ‘Resolved, That it is the duty of all persons in the service of the United States, as well as all other [of] the inhabitants thereof, to give the earliest

information to Congress or other proper authority of any misconduct, frauds or misdemeanors committed by any officers or persons in the service of these states, which may come to their knowledge”

The 2016 resolution further provided:

“... it is the public policy of the United States to encourage, in accordance with Federal law (including the Constitution, rules, and regulations) and consistent with the protection of classified information (including sources and methods of detection of classified information), honest and good faith reporting of misconduct, fraud, misdemeanors, and all other crimes to the appropriate authorities at the earliest time possible. . . .”

The resolution was cosponsored by Grassley and Wyden as well as senators Mark Kirk of Illinois, Claire McCaskill of Missouri, Ron Johnson of Wisconsin, Tom Carper of Delaware, Deb Fischer of Nebraska, Tammy Baldwin of Wisconsin, Thom Tillis of North Carolina, Ed Markey of Massachusetts, Barbara Boxer of California, Joni Ernst of Iowa, Gary Peters of Michigan and John Boozman of Arkansas. These senators are members of the bipartisan Senate Whistleblower Protection Caucus launched in 2015 to raise awareness of the need for adequate protections against retaliation for private sector and government employees who call attention to wrongdoing. The caucus’ mission is to foster bipartisan discussion on legislative

issues affecting the treatment of whistleblowers and serve as a clearinghouse for current information on whistleblower developments as well as best practices for responding to whistleblower disclosures and claims of retaliation. In the press release, Ron Wyden is quoted as saying: “Whistleblowers are still experiencing retaliation for their bravery in shedding light on threats to public safety and wasted taxpayer dollars. The Senate is now on record recognizing the obligation Congress has to fight for fair treatment for these courageous workers and the risks they take. The Whistleblower Protection Caucus will keep fighting to make sure whistleblowers get fair treatment for speaking out.”

“Whistleblowing” has developed such a negative connotation (think stool pigeon, rat, tattletale, weasel, turncoat etc.) that the ACFE renamed its award to Sentinel Award.

John J. Tollefsen, J.D., LL.M., is a semi-retired attorney licensed in 6 jurisdictions, Certified Fraud Examiner, and Certified Controls Specialist. His email is 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.

The Tidbit—Continued

(Continued from page 6)

“woodchucks” tend to be local folks who hit the same victim repeatedly.

The scam usually starts with a knock on the door with an offer to trim trees (hence, the name). Woodchucks

specifically seek out seniors. Signs are homes with wheelchair ramps, handicap placards on cars, lawn figurines, and unkempt yards. It’s easy to identify someone with diminished capacity. Once they assess the vulnerability of the senior, they move on to roof repair by

taking a bottle of water to the attic to wet the insulation to prove that the roof leaks. Many seniors have no recollection of the events after they occur or are embarrassed to tell anyone about their situation. Some states have

(Continued on page 8)

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 second Graduate Forensic Accounting Class (Spring 2016) at the UW (Bothell Campus) has now been completed. It was held during the period March 28, 2016, through June 3, 2016.

There were 5 students who attended this class. There were 3 CFEs who were Co-Instructors in the class who also served as Mentors for the students. The three CFEs who participated in this second 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,
- James A. Cronin, CFE, MPA, Seattle Insurance and Legal Investigations, Chapter Member.

The Chapter Board of Officers wishes all of the graduate students who have participated in this project much success in their future careers!

Because of the last minute arrangements for this second class, it was necessary for the students to follow the course curriculum of the first class, including having the students work on the Kent Little League fraud case as their primary assignment.

The UW Professor in charge of this fraud class has been Dr. Rajib Doogar. His tentative plans are to restructure the format for the class from a ten-week event to a class covering an entire year of instruction. If this occurs, the Chapter's vision for the UW Fraud Victims Pilot Project will also change. But, only time will tell. So, stay tuned for additional information!

After the Chapter's election of a new Board of Officers in June 2016, Board Member-At-Large Nancy Pasternack, CFE, CPA/CFF, CIA has agreed to monitor the status of future fraud classes at the UW (Bothell Campus). Nancy is currently a professor at the UW (Main Campus). In this position, she will be able to coordinate all matters regarding the future of this fraud class.

We are uncertain about the status of this project and whether or not additional Chapter Members will be needed to participate as volunteers in the future. But, we still want you to be considering whether you would be interested in volunteering to help. If you are interested in becoming a student Mentor in the future, please contact any of the following individuals for additional information about the program: Nancy Pasternack, 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 full-time. But, the opportunity is available to all. Thank you in advance for considering this opportunity to improve your personal growth in the fraud examination career field.

The Tidbit—Continued

(Continued from page 7)
laws specifically addressing these kinds of abuses, such as Indiana's Senior Consumer Protection Act. In one case prosecuted under this law, a contractor came to the home of a 93-year-old citizen with dementia. After he was turned away by the man's daughter, the contractor came back again when the daughter was not at the house and convinced the resident to start writing checks.

The easy solution to this problem — don't engage with door-to-door solicitors, and don't give them work.

Sad to say, the targets of these scams may not be up to these precautions. They need help from family members and neighbors. So, what can you do?

- Be their eyes and ears. As a neighbor, you know who is vulnerable on your street. Pay attention when you see a contractor's truck parked in front on multiple occasions over the span of a couple of weeks. Family members who don't live nearby should enlist trusted neighbors to be their eyes and ears and alert them to such events.
- Check it out. Visit your neighbor.

Ask questions. Find a way to tactfully request to look at the work and contract.

- Have the talk. If may not be easy, but family members may need to have a frank talk with their aging relatives about their circumstances.
- When in doubt, call the police. At best, you'll save a nest-egg earned over a lifetime. At a minimum, you'll help the police enforce laws found in many communities against soliciting work door-to-door without a permit.

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

- Advanced Fraud Examination Techniques, Austin, TX 9/19/16-9/21/16
- CFE Exam Review Course, Dubai, UAE 9/25/16 - 9/29/16
- CFE Exam Review Course, Washington, D.C. 9/26/16 - 9/29/16
- Building Your Fraud Examination Practice, Los Angeles, CA 9/28/16
- Using Data Analytics to Detect Fraud, Los Angeles, CA 9/29/16 - 9/30/16
- Conducting Internal Investigations, Baltimore, MD 10/6/16 - 10/7/16
- CFE Exam Review Course, Arusha, Tanzania, 10/10/16 - 10/14/16
- Conducting Internal Investigations, Portland, OR 10/17/16 - 10/18/16
- CFE Exam Review Course, New York, NY 10/17/16 - 10/20/16
- CFE Exam Review Course, Nicosia, Cyprus 10/22/16 - 10/25/16
- Investigating Conflicts of Interest, Dallas, TX 10/24/16
- ACFE 9th Annual African Conference, Johannesburg, SA 10/24/16 - 10/26/16
- CFE Exam Review Course, Sydney, Australia 10/25/16 - 10/28/16
- How to Testify, Dallas, TX 10/25/16 - 10/26/16
- Effective Report Writing for Fraud Examiners, Nashville, TN 10/26/16

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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