

The Fraud Examiner



Pacific Northwest Chapter

Inside this issue:

Chapter Members in the News	2
CPE Compliance For CFEs	2
PNW Chapter Training Events	3 - 5
Free ACFE CPE with Webinars	3
2018 Chapter Fraud Conference	5
The Tidbit	6-7
ACFE Speaker Database	7
Chapter Annual Payment Option	8
Chapter Incentive Award Program	8
Student Scholarship Programs	8
Chapter Membership & Board of Officers Benefits	9
Fraud Awareness Week	9
Other ACFE and Chapter Training Opportunities	10
Chapter Board of Officers	10

November/December 2017 Issue

Message from the President

Pacific Northwest Chapter/ACFE Annual Fraud Conference

The Chapter will conduct its Annual Fraud Conference in Tacoma on May 7, 2018! There will be 8 hours of CPE available, including 2 hours of ACFE Ethics training, for all those that attend this event. Registration fees will be \$150 for registration and payment received on or before April 16, 2018, \$175 April 17 through April 30, 2018, and \$200 after April 30, 2018. Chapter Members, Associate Members and Affiliates of the Chapter will receive a \$50 discount from these rates, provided that they have paid their 2018 Chapter dues. There will also be a special discounted rate of \$25 for the first ten Student Members that register on or before April 16, 2018, and ten registration fee scholarships awarded for the first ten Student Members that apply and meet eligibility requirements. See also page 5.

2017 Chapter Incentive Award Program - Final Reminder

Are you an Associate Member of the Chapter or are you interested in becoming one? If so, and if you are interested in obtaining the CFE Credential by December 31, 2017, then I encourage you to apply for the Chapter Incentive Award Program. Each calendar year the Board of Officers grants one \$500 award to help defray an individual's unreimbursed costs of obtaining the CFE professional credential. See also page 8 and the Chapter website.

New for 2018 - Combined Annual Dues and Training Payment Option

Effective January 1, 2018, Chapter Members may pay a flat \$94 fee on an annual calendar year basis that would cover the Member's annual dues and registration fees for all Chapter Fraud Seminars, except the Chapter's Annual Fraud Conference, for the entire year. See also page 8.

Chapter and ACFE Student Scholarship Programs

The Chapter offers one annual \$1,000 scholarship, and the ACFE Foundation also offers a robust scholarship program. Applications for the 2018-2019 academic year are due by late January 2018 for the ACFE Foundation program, and by March 31, 2018, for the Chapter program. See also page 8 and the Chapter website.

Chapter Elections

The election for Chapter Board of Officers for the two-year term ending June 30, 2020, will be held at our June 13, 2018, annual luncheon business meeting. At its February 14, 2018 meeting, the Board of Officers and Nominating Committee will select a slate of candidates for consideration by the Membership. Candidates must be CFEs and must be active in the Chapter through regular attendance at Chapter Training events and 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 the ACFE in our common fight against fraud. See also page 9 for educational and financial benefits.

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

Chapter Members In The News

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

(1) On March 3, 2017, Chapter Board Member-at-Large Pete Miller, CFE, CPA, and Chapter Members Gina St. George, CPA, CFE, and James Peet, Ph.D., CFE, participated in the University of Washington - Tacoma Contemporary Accounting Forum on Forensic Accounting. They provided brief descriptions of their jobs and how they developed fraud fighting careers, and then answered questions from the forum panel and students in the audience. Afterwards, they informally spoke with students about careers in fraud examination, along with the benefits of joining the ACFE and the Pacific Northwest Chapter/ACFE.

Pete Miller is a Shareholder in the audit and assurance practice at Clark Nuber, where he also authors the Focus on Fraud blog, and directs the firm's Fraud Reporting Center.

Gina St. George is the Controller at Illani, a new casino resort in Ridgefield, WA, developed by the Cowlitz Indian

Tribe in collaboration with Salishan-Mohegan, LLC, where she oversees financial accounting and revenue auditing which includes compliance with gaming regulations.

James Peet is a geography instructor at Highline Community College (Des Moines, WA), and is also the Principal Manager of Pete & Associates, LLC, a private investigative agency specializing in the prevention and investigation of fraud and white collar crimes in the transportation industry.

(2) On August 15, 2017, Chapter Member James Peet, Ph.D., CFE, gave a presentation to the Bellevue Chapter of the Accounting and Financial Women's Alliance. The presentation, "Forensic Accounting", described the role of fraud examiners in forensic accounting, introduced the audience to the ACFE, and included two case studies.

(3) On August 29, 2017, President Robert Goehring, CFE, CPA, gave a presentation entitled, "Taking Care of Business - Fraud Case Studies" to the City of Kent Finance Department. The presentation included two case studies and focused on the role of management

and staff in the prevention and detection of fraud. Robert Goehring is the City Auditor at the City of Kent, where he conducts internal audits, monitors selected revenues at the individual taxpayer level, and performs other duties in support of the City.

(4) On September 21, 2017, Chapter Members James Peet, Ph.D., CFE, and Ken Wilson, CFE, CSAR, spoke to the Nisqually Chapter of the National Institute of Internal Auditors in Lacey, WA. The presentation, "Telling Stories About Fraud", focused on six fraud cases. Ken Wilson is the owner of Wilson Investigative Services, specializing in fraud, embezzlement, money laundering, RICO, ethics and Title VII of the Civil Rights Act investigations, and expert witness testimony.

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.

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.

Upcoming Training

Type:
Bi-Monthly Chapter Fraud Seminar

Date:
December 6, 2017

Time:
2:30—4:30 p.m.

Topic:
Annual Review of Recent Local and National Securities Fraud Cases

Speaker:
John J. Tollefsen, J.D., LL.M., CFE, CCS

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 online at the Chapter website (www.fraud-examiners.org). Pre-registration is not required for this event.

December 6, 2017, Chapter Fraud Seminar in Seattle - Annual Review of Recent Local and National Securities Fraud Cases

December 6, 2017, 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/training.shtml) or do so at the door.

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 a semi-retired international business finance lawyer and litigator with multiple post-graduate degrees from both U.S. and European schools.

Over the years, John has developed a passion for helping victims of financial fraud through the civil law. He serves as a member of the Board of Officers as the Training Director/Director-at-Large for the Chapter, and is a regular contributor to the Chapter's Bi-Monthly Newsletter column of

articles on the topic of "Fraud Law".

The topic will be, "Annual Review of Recent Local and National Securities Fraud Cases". This session will examine selective recent discipline cases from the Securities and Exchange Commission and other regulatory agency files with a special emphasis on ethics. In addition, the speaker will present critical information concerning ethics that will be helpful to all who attend this session.

This session qualifies for ACFE approved ethics CPE credits.

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 website 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:

- Trends and Technology: The Evolution of Fraud in a Digital Age
- Assessing Customer Risk from Application

through Account Lifecycle

- Trends and Best Practices in Global Procurement Fraud
- The Value of a Self-Contained Compliance Program
- Fraud Detection for SWIFT Payments
- Navigating Beneficial Ownership and Financial Transparency

"No man is above the law and no man is below it, nor do we ask any man's permission when we ask him to obey it." - Theodore Roosevelt

Overview of the Chapter Fraud Seminar in Seattle—February 7, 2018

This Chapter Fraud Seminar will be held on February 14, 2018, 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 and topic for this event have not yet been determined. This information will be published in the Chapter's January-February Bi-Monthly Newsletter (issued mid-January 2018), as well as the Chapter website (www.fraudexaminers.org).

Highlights of the Joint Chapter/ACFE Fraud Training Class October 16-17, 2017—Hilton Seattle Airport & Conference Center—SeaTac, WA

October 16-17, 2017, were the dates of our joint Chapter and ACFE Annual Fraud Training Class. This event was held at the Hilton Seattle Airport, 17620 International Blvd., SeaTac, WA. Registration began at 7:30 a.m. each day.

The class was entitled, "Using Data Analytics to Detect Fraud". The ACFE course leader was Gerald M. Zack, CFE, CPA, CIA, incoming CEO for the Society for Corporate Compliance and Ethics (SCCE). The SCCE is member-based association for compliance professionals that provides training, certification, networking, and other resources to compliance officers and staff from a wide range of corporations.

Previously, Gerald Zack was a managing director in the global forensics practice of BDO Consulting, a division of BDO USA, LLP. He has more than 30 years of experience providing fraud prevention, detection, and investigation services, as well as forensic accounting, fraud risk assessment, auditing, and risk management.

There were 16 hours of Continuing Professional Education available to all who attended this class.

According to the ACFE's 2016 Report to the Nations on Occupational Fraud and Abuse, proactive data monitoring and

analysis is among the most effective anti-fraud controls. Organizations which undertake proactive data analysis techniques experience frauds that are 54% less costly and 50% shorter than organizations that do not monitor and analyze data for signs of fraud.

"Using Data Analytics to Detect Fraud" introduced the basic techniques of uncovering fraud through data analysis. Taking a software-independent approach, this 2-day course provided numerous data analytics tests that can be used to detect various fraud schemes. Attendees also discovered how to examine and interpret the results of those tests to identify the red flags of fraud.

Attendees learned how to:

- Recognize the types of data and available tools that can be used to look for signs of fraud.
- Implement the full data analytics process from determining which data to acquire to evaluating the results.
- Apply numerous fundamental, advanced and non-traditional data analysis techniques.
- Analyze non-numeric data, such as text and non-traditional timelines, for signs of fraud.
- Identify anomalies and recognize common red flags of fraud that appear

in the data.

- Use data analytics tests to detect various asset misappropriation, corruption and financial statement fraud schemes.

Registration for this fraud class was directly with the ACFE at (800) 245-3321, or at www.ACFE.com.

The cost of this class was \$695 for ACFE Members and \$845 for non-members. There was a \$95 discount for early registration (deadline—September 15, 2017). Parking was available at the hotel at a discounted rate of \$12 for each day of this class.

There were 62 people that attended this event, including 12 members of the Pacific Northwest Chapter/ACFE. Attendees were from all over the United States.

Gerald Zack did an outstanding job of presenting the material, including interacting with the audience and sharing from actual case experience. Of particular note, he demonstrated how Microsoft Excel can be used for various powerful data analytic techniques. At the end of the class he held a "guess the number" contest for which the four winners each received a ACFE gift.

May 7, 2018—Pacific Northwest Chapter Annual Fraud Conference— La Quinta Inn & Suites—Tacoma, WA

Monday, May 7, 2018, is the date of our Chapter's 4th 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 11:45 a.m. 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.

Registration Information:

Participants can register online through the Chapter website (www.fraud-examiners.org) effective December 1, 2017.

Registration fee:

- On or before April 16, 2018 - \$150
- April 17 through April 30, 2018 - \$175
- After April 30, 2018 - \$200

Pacific Northwest Chapter Members, Associate Members, Retired Members, and Affiliates of the Chapter will receive a \$50 discount from these rates. Calendar year 2018 Chapter dues must be paid prior to receiving this discount.

Pre-registration for this fraud

conference is recommended. A limited number of same day registrations will be available provided that payment is made on the day of the conference.

Participants that cancel in writing on or before April 16, 2018, will be given a full refund. Participants that cancel in writing after April 16, 2018, will be given the option of transferring their registration to another person, or applying their registration fee to the 2019 Annual Fraud Conference. No refunds or credit will be given for "no shows".

Chapter Student Member Registration:

There are a maximum of 20 Chapter Student Member registrations available on a first-come first-serve basis. The cost of ten of these registrations is \$25, and there are 100% registration fee scholarships available for the other ten Student Member registrations.

Participants must be Student Members of the Chapter prior to registration for this conference (see Chapter website for eligibility requirements).

Student Member Scholarships:

Student Members applying for the Registration scholarship must apply by e-mail to Chapter Director-at-Large Nancy Pasternack, CFE, CPA, CIA (Boardmal3@fraud-examiners.org), and meet the following eligibility requirements:

- Must be a full-time student in a graduate or undergraduate program at a State of Washington higher education institution
- Minimum 3.0 GPA on a 4.0 scale (or equivalent)
- Enrolled in a degree program related to fraud examination such as accounting, law, or criminal justice
- Must submit an essay of not more

than 500 words including the above information and addressing the following question: "Why is education in the disciplines of fraud examination important to you and to the community?"

Speakers and Topics:

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

Drawing for ACFE CFE Exam Prep Course CD:

Attention Chapter Associate Members or those thinking about becoming Associate Members! There will be a drawing during lunch for a FREE ACFE CFE Exam Course CD. Those participating must be Associate Members of the Pacific Northwest Chapter/ACFE prior to the date of the conference. Further, the Prep Course CD is not transferrable to another party.

See the Chapter website for Associate Membership eligibility requirements, including being members in good standing with the ACFE.

This is a great opportunity to obtain the CFE Credential at significant savings and join your fellow CFE's in the world of fraud prevention, detection, investigation and/or prosecution.

Post-Event Networking Opportunity:

Immediately after the conference, there will be an informal no-host cash bar opportunity at the hotel for attendees to network with each other. This is a great opportunity to meet members of the Board of Directors to ask questions about the Chapter, including membership and training opportunities, as well as networking with colleagues in our common fight against fraud.

"There are lies, damn lies, and statistics." - Benjamin Disraeli

The Tidbit: Scam Alerts— (1) Nothing To “Like” About A Fake Kohl’s Coupon; and, (2) Staying Safe And Secure On Social Media

Scam No. 1. This information was paraphrased from an article in the Business Section of The News Tribune newspaper from December 16, 2015, by Susan Tompor, a personal finance columnist for the Detroit Free Press.

Sound Money - Nothing to “Like” About A Fake Kohl’s Coupon.

If a coupon sounds too good to be true, it probably isn’t any good. Coupons offering amazing deals at well-known stores are popping up periodically on Facebook. The logo looks real, and the deals look even better. After all, who wouldn’t think twice about the promise of a coupon offering 50 percent off everything at your favorite national store? Or, perhaps \$100 or \$200 worth of groceries at a supermarket chain? All you have to do is click on a link.

During the holiday season, shoppers should take time to make a reality check on some of these reportedly great deals, which are just scammers trying to collect your personal information. An individual noticed a post from a friend about a 50 percent off coupon at Kohl’s. The coupon looked legitimate and said something like “Happy Thanksgiving from Kohl’s”. In order to receive the coupon, all you had to do was click through the following three-step process:

- Step one. Share the information on Facebook.
- Step two. “Like” on Facebook.

- Step three. Click on a link and take a survey to answer a variety of questions, including a section that asks for your personal information so you can be “sent” the coupon.

Even if you’re suspicious by the time you get to step three, it too late because you’ve already shared the link with your friends.

Supermarkets are being targeted as well. Previously, Kroger warned its customers about an unauthorized \$250 Kroger “gift card giveaway” which was circulating on Facebook. The offer had nothing to do with Kroger. It was scammers trying another way to get your personal information. Kroger’s notifies its customers when they find these scams and notifies them that the offer is not affiliated with them. They recommend customers not engage with these offers or provide any personal information, which is what the scammers really want anyway.

Social media sites have been inundated with coupon offers claiming consumers can obtain an extremely high-value coupon at many locations. One spokesperson has a website called “Living Well With Coupons”. Fake coupon scams have targeted customers of big chains, including, Aldi, Kohl’s, Target, and ShopRite. Another coupon fraud fighting organization advises consumers to avoid downloading Internet coupons. It’s just too risky. If someone e-mails you coupons, especially high-value or free product coupons, they are most likely counterfeit. So, pay attention to this important

message to avoid becoming a victim of this scam.

Scam No. 2. This information was paraphrased from the July-August 2016 issue of AARP Bulletin/Real Possibilities by Sid Kirchheimer.

Your Money - Staying Safe and Secure on Social Media.

Get wise to these five ways your data can be at risk. Are you age 50 plus and currently on Facebook? If so, you’re in good company because about 64 percent of on-line adults ages 50 to 64 use Facebook, as do almost half of those age 65 and older. But, remember that there is also fraud among social media fans and followers. Phishing scams, which have doubled in the past year, involve situations where criminals try to collect your credit card numbers, log-on credentials, and other important information about you in order to steal your identity. Watch out for these ruses!

- **Twitter Tricks.** Cybercrooks create fake social media accounts to pose as customer care representatives using key-stroke tweaks, such as by adding an extra character to a corporate name. **The phishing mission** is to intercept messages which you send to legitimate companies. For example, you might tweet a question to your bank’s customer service Twitter account. But, scammers who continually monitor these tweets respond to you from a Twitter account that has a

(Continued on page 7)

Scam Alert

Summaries:

- (1) ***“If a coupon sounds too good to be true, it probably isn’t any good.”***
- (2) ***“Remember, fraud is lurking out there for you social media fans and followers.”***

The Tidbit—Continued

(Continued from page 6)

slightly different name. The crook then provides a link to a fake web-site that requests your long-in code and account number. In such instances, the customer not only expects the response, but he or she welcomes it. This gives the customer an incentive to follow the unknowingly bogus link provided by the criminal.

- **Live-Stream Lies.** Media companies stream their television shows and movies on-line. But, beware. Crooks often stream their own programming, typically promising free viewing of a big game, hot concert, or other popular event. **The phishing mission** is to entice customers on social media pages, such as the page of a sporting team, by providing tempting comments. For example, scammers might post links promising free access to a live stream. If you click the link provided, you'll reach a web-site that demands your credit card and personal details before any promised stream is provided, often under the guise of a free trial period that the customer can cancel at any time. If you follow the scammer's advice and provide the information requested, you may actually see nothing. The promised stream often doesn't even exist. But, after the "free trial" period expires, look for a monthly charge on your credit card.

- **Fake Freebies and Discounts.** Scammers set up bogus social media pages that look amazingly similar to those of legitimate companies. These pages claim to offer free or exceptionally cheap products and services. **The phishing mission** is to collect your name, address, telephone number, e-mail address, and any other information they can from those who inquire. Of course, the information you provide will be used for identity theft or sold to other crooks on the black market. The crooks require your credit card number so that they can supposedly use it for shipping and handling charges associated with the bogus freebies.

- **Contest cons and survey swindles.** Crooks promise you a prize for simply completing an on-line survey in these schemes. **The phishing mission** is to get you to complete a survey. If you do, you're giving the scammers the ability to mine deeper for your personal information, such as your occupation, income, and spending habits.

- **Gossip Gotchas.** Celebrity names, coupled with terms such as "video" and "picture" have always been among the Internet's most typed search terms. Thus, they are the most dangerous. This is true on social media as well.

The phishing mission is to play on your curiosity about Hollywood's elite, sporting superstars, and other household names to entice you into clicking on links which promise scandalous video and reports about these folks. Of course, the scammers also ask you to provide your credit card number and other information about you in order to give you this information.

Whatever the con involved, many of these Internet and media pages look so realistic, or the responses seem so convincing, that it makes it easy for anyone to fall for them. Your best protection is use your good old fashioned common sense. For example, go directly to the manufacturer's official web-site for freebies. Always be careful what you "click" on in this business. Remember that you should not be "too" social on social media. In addition, always guard your personal information from the scammers. Learn that you just don't have to play these games. And, if a telephone inquiry seeks similar information, also learn to just hang up.

Go to: <http://www.aarp.org/fraudwatchnetwork> to learn more about identity theft and how to avoid other types of scams.

ACFE Fraud Presentation Speaker Database For Chapters

An ongoing concern ACFE chapter leaders shared during the *28th Annual ACFE Global Fraud Conference* in June 2017 was being able to find speakers for live events, such as training.

The ACFE is creating a speaker database that chapters can contribute to and share.

In order to create this database, the ACFE needs assistance from ACFE chapters in recommending speakers for the database. This information would

also include speaker contact information.

In order to participant, you must meet the following Chapter Board requirements:

- Must be a CFE, and a Member in good standing with the ACFE and the Pacific Northwest Chapter/ACFE
- Have spoken one or more Pacific Northwest/Chapter Training Event within the last three years.

- Provide written authorization for inclusion in this database; a brief biography; include a brief summary of the topics of the fraud training and length of the training, and indicate whether speaker fees apply.
- Approved by the Board of Officers.

If you are interested, please contact President Robert Goehring, CFE, CPA (president@fraud-examiners.org).

New for 2018 - Combined Annual Dues and Training Payment Option

The Board of Officers is pleased to announce establishment of a new option for Members to pay Chapter dues and Fraud Seminar registration fees!

Effective January 1, 2018, Chapter Members may pay a flat \$94 fee on a

calendar year basis that would cover the Member's annual dues and registration fees for all Chapter Fraud Seminars for the entire year.

It is the same cost if you are a Chapter Member, Chapter Associate Member or Affiliate of the Chapter.

This fee does not cover registration fees for the Chapter's Annual Fraud Conference. Further, this fee is non-refundable and cannot be pro-rated for Chapter Fraud Seminars that the member did not attend, nor is this payment transferrable to another person.

2017 Chapter Incentive Award Program - Final Reminder

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, 2017**
- 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 2017
- 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 2018 Chapter Fraud Seminar.

There were no applicants for the 2016 Award.

2018-2019 Chapter and ACFE Student Scholarship Programs

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 2018-2019 Scholarship programs are encouraged to visit the Chapter website (www.fraud-examiners.org) or contact any Chapter Board Member to learn more about these programs. The application deadline is **March 31, 2018**.

Applicants must first apply directly for the Ritchie-Jennings Memorial Scholarship Program (due date is late January 29,

2018), 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.

Unfortunately, there were no eligible applicants for the 2017-2018 Chapter Scholarship Award.

"The function of wisdom is to discriminate between good and evil." - Cicero

Chapter Membership & Board of Officers Benefits

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?

Chapter Membership:
Types of Chapter membership and annual dues/fees:

- Chapter Member (\$24)
- Chapter Associate Member (\$30)
- Affiliate of the Chapter (\$36)

- Student Member (\$-0-)
- Retired Chapter Member (\$-0-)

See the Chapter website for eligibility requirements and application process.

Membership Benefits:

- \$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 Officer Benefits:

- Free registration for 3 Board Members for the Joint Chapter/ACFE October fraud training class (\$695/each), when held
- Up to \$500 for one member for attendance at the ACFE Annual Conference as our Chapter Representative
- Free registration for all Board Members at the Chapter's Annual Fraud Conference (\$100 each)

New Chapter Members

Please welcome the new members who joined the Chapter during the period Mid-Mid-Aug 2017 through Mid-October 2017:

CFEs:
None

Associate Members:
None

Student Members:
• Kristyn Dempster

Chapter Affiliates:
None

Chapter Registers as Supporter of the ACFE's International Fraud Awareness Week—November 12-18, 2017

The Pacific Northwest Chapter/ACFE has again registered as a supporter of the ACFE's International Fraud Awareness Week activities during the period November 12-18, 2017.

Organizations around the world lose an estimated five percent of their annual revenues to fraud annually, according to the ACFE 2016 *Report to the Nations on Occupational Fraud And Abuse*. The median loss for a single case of occupational fraud was \$150,000.

This program helps cast a spotlight on this urgent

problem. This week-long campaign encourages business leaders and employees to proactively take steps to minimize the impact of fraud by promoting anti-fraud awareness and education activities.

Individuals and organizations may join the discussion through the ACFE Insights blog. Contact the ACFE's media relations specialist for additional information.

Our Chapter has been speaking to university students in our geographic area about being trained in the detection and prevention of fraud, as

well as ACFE and Chapter scholarship opportunities.

Chapter Board Member-at-Large, Pete Miller, CFE, CPA, is a Shareholder in the audit and assurance practice at Clark Nuber, where he also authors the Focus on Fraud blog, and directs the firm's Fraud Reporting Center.

The Chapter Board of Officers hopes there will be additional future activities as well.

-Renew

Membership and report CPE at the same time

-20 CPE required, 10 of which must be fraud related, and 2 of which must be ethics -10 hours can be carried over every 12 months

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

- Using Data Analytics to Detect Fraud, Baltimore, MD 11/6/2017 - 11/7/2017
- Controlling the Risk of Asset Misappropriation, Salt Lake City, UT 11/9/2017 - 11/10/2017
- CFE Exam Review Course, Austin, TX 11/13/2017 - 11/16/2017
- CFE Exam Review Course, Amsterdam, Netherlands, 11/13/2017 - 11/17/2017
- CFE Exam Review Course, Frankfurt, Germany 11/13/2017 - 11/17/2017
- Detecting Fraud Through Vendor Audits, New Orleans, LA 11/15/2017
- CFE Exam Review Course, Lagos, Nigeria, 11/16/2017 - 11/19/2017
- CFE Exam Review Course, Paris, France 11/27/2017 - 12/1/2017
- Using Data Analytics to Detect Fraud, Jakarta, Indonesia 12/4/2017 - 12/5/2017
- Principles of Fraud Examination, Austin, TX 12/4/2017 - 12/7/2017
- Building Your Fraud Examination Practice, Las Vegas, NV 12/11/2017
- Auditing for Internal Fraud, Las Vegas, NV 12/12/2017 - 12/13/2017
- CFE Exam Review Course, Dubai, UAE 12/10/2017 - 12/13/2017
- Auditing for Internal Fraud, Phoenix, AZ 1/25/2018 - 1/26/2018
- CFE Exam Review Course, Los Angeles, CA 2/5/2018 - 2/8/2018

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

Other ACFE Chapter Annual Fraud Conferences

- Annual Fraud Conference, Spokane, WA Chapter (to be announced)
- Anti-Fraud Training, Vancouver Chapter/Justice Institute of BC (to be announced)
- Annual Fraud Conference, Pacific Northwest Chapter (May 7, 2018—Tacoma, WA)
- Annual Fraud Conference, Oregon Chapter (to be announced)

The Chapter Board of Officers & Training Director

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