An Opportunity to Live Beyond Your Means

GAINS Conference 2023

Presented by Russ Cook and Beth Horacek

Carl Vinson Institute of Government
University of Georgia

Thursday, May 4th – Session I – 9:00-10:00
Learning Objectives

At the end of this session, attendees should be able to:

• Recall lessons learned from the Roslyn School District
• Define fraud
• Identify the components of the fraud triangle
• Recall how internal control weaknesses create opportunity for fraud
Carl Vinson Institute of Government

WHO WE ARE
The University of Georgia’s Carl Vinson Institute of Government has been helping governments become more efficient, effective and responsive for more than 90 years. Through training and development, customized assistance, application of technology, and studies relevant to government operations and decision making, we have the expertise to meet the needs of governments throughout Georgia and to help them solve grand challenges.

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COMMİTTED TO EXCELLENCE IN GOVERNMENT

CUSTOMIZED SERVICES TO HELP YOUR GOVERNMENT SUCCEED
K-12 Education Public Service and Outreach

- Charter School Board Members
- School System Support
- School Governance Teams
- Education Professional Organizations
- Board of Education Members
- Government Agencies

Board Governance & Educational Support Services
Financial Management Program

Public Service and Outreach

Governing Board Members

School System Financial Training

Library Systems (National)

Professional Organizations

Online Financial Courses (National)

Local and State Government

Financial Management Program
OPENER ACTIVITY

Are you ready?
THIS IS A TEST!
True or False?

1. The White House was originally called the President’s Palace. It became the White House in 1901.  
   Fraud is an intentional act to deceive.  
   One acre of peanuts will make about 30,000 peanut butter sandwiches.  
   Rationalization, opportunity and incentive are the three components of the fraud triangle.  
   There are 119 grooves on the edge of a quarter.  
   Fraud does not just happen.
True or False?

About 11% of the people in the world are left handed.
Circumstances create situations favorable for fraudulent activity.
The area code for Cape Canaveral, Florida is 321.
Fraud behaviors are logically justified by the individual.
Thomas Jefferson invented the coat hanger.
Tips are the most common method of fraud detection.
9% of fraud is detected through external audit.
The median duration of a fraud scheme is 19 months.
All Answers Are True!
School District Information

• Situated less than 20 miles from midtown Manhattan
• Covers an area of five square miles
• Encompasses eight residential communities on Long Island’s north shore
• District enrollment: 3,162
• Founded: December 1, 1904
• District mascot: Bulldog
• Five schools
School District Information

Heights School
An early childhood center
Pre-kindergarten
Kindergarten
Half of the district’s first grade students
School District Information

Harbor Hill School
Elementary, grades 1 thru 5
School District Information

East Hills School
Elementary, grades 2 thru 5
School District Information

Roslyn Middle School
Grades 6-8
School District Information

Roslyn High School
Grades 9-12
School District Information

- Elementary class sizes low to mid twenties
- Standardized tests and college entrance scores above county, state and national averages
- 90% of high school graduates attend four year colleges
- Award winning community service program mandates 40 hours of service by all high school students
- Computer education program from K thru 12
- Since 1907 more than 15,000 students have graduated from Roslyn High School
Roslyn School District: 1996 to 2004
A Culture Driven To Be The BEST

School system: majority of student population from upper middle class

A “driven” Board of Education sets high expectations for achievement

Maximize the positive- the “positive spin” factor; Minimize the negative

Regional and national recognition sought for initiatives and programs
A Culture Driven To Be The BEST

Great schools means higher property values

Graduates are accepted into “elite” colleges and universities

Fierce competition with surrounding school systems

Who will be number one?
District Office Staff
Superintendent Frank Tassone

- Joined the school district in 1992 and quickly became a popular superintendent
- Introduced initiatives like community requirements for high schoolers
- Foreign language learning for kindergarteners
- Promoted literature in Roslyn-convened local book club
- Earned 2 master’s degrees and a PhD at Columbia University’s Teachers College
Superintendent Frank Tassone

Schools in the community thrived throughout his tenure

- Nearly all students completing high school
- 95% going to college
- Quarter of each senior class went on to attend highly selective universities
- In 2004, the Wall Street Journal named Roslyn High the 6th best public high school in the nation
District Level Personnel

Pamela Gluckin
Assistant Superintendent for Business
• Long time staff member of the school district
• Began as a treasurer and worked her way up to Assistant Superintendent
• She liked to poke fun at herself and how hard she worked
• A close confidant to the superintendent- he relied on her to “work things out”
District Level Personnel

Bernadette Burns- Principal Account Clerk

Thomas Galinski- Supervisor of Maintenance and Grounds

Elaine Heintz- Secretary

Steven Kaplan- District Employee

Madalyn McGovern- Assistant Superintendent of Pupil Services and Personnel
District Level Personnel

Albert Razzetti - District Internal Claims Auditor

Deborah Rigano - District Account Clerk

David Shoob - Transportation Supervisor

Marilyn Silverman - Assistant Superintendent of Curriculum and Instruction

Jason Stroller - High School Principal

Ken Stubbolo - Interim Assistant Superintendent for Business
District Level Personnel

What Did These District Employees Have In Common?
A Web of Conspirators

Superintendent of Schools
Assistant Superintendent for Business

• District employees with oversight jobs were given bonuses-including the district’s auditor
• Accounting clerk was a niece of the Assistant Superintendent for Business
• They covered their tracks by roping in conspirators and sharing the ill-gotten cash widely
Roslyn Union Free School District
Anatomy of a Scandal

Report of Examination
Period Covered:
January 1, 1996 - June 14, 2004
2005M-21

ALAN G. HEVESI
A Web of Conspirators

Bernadette Burns- Principal Account Clerk $9,076

Thomas Galinski- Supervisor of Maintenance and Grounds $7,277

Elaine Heintz- Secretary $6,862

Steven Kaplan- District Employee $1,529

Madalyn McGovern- Assistant Superintendent of Pupil Services and Personnel $74,305
A Web of Conspirators

Albert Razzetti- District Internal Claims Auditor $6,200

Deborah Rigano- District Account Clerk $334,452

David Shoob- Transportation Supervisor $8,186

Marilyn Silverman- Asst. Superintendent of Curriculum & Instruction $106,822

Jayson Stroller- High School Principal $16,375

Ken Stubbolo- Interim Assistant Superintendent for Business $46,886
District Level Personnel

How Much Money Did The Superintendent, Frank Tassone, and Assistant Superintendent for Business, Pamela Gluckin Steal?
Show Me The Money!

Frank Tassone $2,407,965

Pamela Gluckin $4,634,012

What Was The Grand Total?
Show Me The Money!

$11,251,365.00
Spouses, Relatives, and Friends

Other Individuals Benefiting From the Misuse of District Funds

- Spouses
- Children
- Nieces and Nephews
- Daughters-in-law; brothers-in-law; sisters–in-law
- Friends

A total of 29 individuals participated in fraud activities
Acts of Misappropriation
Acts of Misappropriation

- Payments to Gluckin-Owned Companies
- Purchases of Computers and Electronics
- Purchase and Lease of Private Automobiles
- Insurance Payments
- Personal Travel Expenses
Acts of Misappropriation

- Payments for Personal Credit Cards
- Payments for Private Mortgages and Loans
- Purchases from Home Depot
- Food Purchases
- Excessive Salary and Benefit Payments
Some Specific Examples

Credit Cards- The district paid $5.9 million for the personal credit cards of 13 individuals

<table>
<thead>
<tr>
<th>Description</th>
<th>Tassone</th>
<th>Gluckin</th>
<th>Rigano</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Advances</td>
<td>$541,596</td>
<td>$559,176</td>
<td>$27,128</td>
</tr>
<tr>
<td>Balance Transfers</td>
<td>$177,899</td>
<td>$461,981</td>
<td>$13,620</td>
</tr>
<tr>
<td>Airline Tickets</td>
<td>$162,250</td>
<td>$63,075</td>
<td>$18,068</td>
</tr>
<tr>
<td>Hotels</td>
<td>$137,285</td>
<td>$30,158</td>
<td>$5,022</td>
</tr>
<tr>
<td>Cruises</td>
<td>$139,837</td>
<td>$680</td>
<td>$0</td>
</tr>
</tbody>
</table>
## Credit Card Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tiffany &amp; Co, (jewelry)</td>
<td>$16,300</td>
</tr>
<tr>
<td>Carpet and furniture</td>
<td>$12,677</td>
</tr>
<tr>
<td>Tourneau (jewelry)</td>
<td>$9,996</td>
</tr>
<tr>
<td>Custom tailoring</td>
<td>$7,550</td>
</tr>
<tr>
<td>Bloomingdales (rugs)</td>
<td>$5,291</td>
</tr>
<tr>
<td>Gateway computers</td>
<td>$5,016</td>
</tr>
<tr>
<td>Dormeuil of New York</td>
<td>$4,522</td>
</tr>
<tr>
<td>Heating/plumbing contractor</td>
<td>$4,150</td>
</tr>
<tr>
<td>Coach (leather accessories)</td>
<td>$2,262</td>
</tr>
<tr>
<td>Moving expenses</td>
<td>$1,850</td>
</tr>
<tr>
<td>Las Vegas health spas</td>
<td>$651</td>
</tr>
</tbody>
</table>
In total there were 54 credit card accounts from ten financial institutions.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Galerie Lassen, Maui</td>
<td>$18,605</td>
</tr>
<tr>
<td>Furniture and art purchased in Florida</td>
<td>$16,652</td>
</tr>
<tr>
<td>Pet supplies</td>
<td>$14,033</td>
</tr>
<tr>
<td>PC Richards</td>
<td>$11,496</td>
</tr>
<tr>
<td>Nordstrom (clothing)</td>
<td>$7,835</td>
</tr>
<tr>
<td>London Jewelers</td>
<td>$6,770</td>
</tr>
<tr>
<td>Vitolite Electrical</td>
<td>$6,263</td>
</tr>
<tr>
<td>LIU (CW Post) college tuition</td>
<td>$6,200</td>
</tr>
<tr>
<td>Fortunoff</td>
<td>$6,113</td>
</tr>
<tr>
<td>Petro Fuel</td>
<td>$5,908</td>
</tr>
<tr>
<td>Sears, Virginia Beach</td>
<td>$5,480</td>
</tr>
<tr>
<td>Bang &amp; Olufsen Audio</td>
<td>$4,850</td>
</tr>
<tr>
<td>Sharper Image</td>
<td>$4,422</td>
</tr>
<tr>
<td>Ace Tool</td>
<td>$4,411</td>
</tr>
</tbody>
</table>
Payments for Private Mortgages

Funds totaling $1,136,939 were used to make payments on mortgages and loans.

<table>
<thead>
<tr>
<th>Mortgagee</th>
<th>Number of Payments</th>
<th>Period</th>
<th>Total Payments</th>
<th>Mortgage Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pamela Gluckin</td>
<td>69</td>
<td>6/98-10/02</td>
<td>$377,827</td>
<td>2850 Lee Place Bellmore, New York 11710</td>
</tr>
<tr>
<td>Pamela &amp; Harvey Gluckin</td>
<td>48</td>
<td>11/99-9/02</td>
<td>$262,637</td>
<td>803 Dune Road Westhampton, New York 11978</td>
</tr>
<tr>
<td>Pamela &amp; Harvey Gluckin</td>
<td>39</td>
<td>1/01-10/02</td>
<td>$295,367</td>
<td>8597 SE Coconut St. Hobe Sound, Florida 33455</td>
</tr>
<tr>
<td>Total Pamela &amp; Harvey Gluckin</td>
<td></td>
<td></td>
<td>$935,831</td>
<td></td>
</tr>
</tbody>
</table>
# Payments for Private Mortgages

<table>
<thead>
<tr>
<th>Mortgagee</th>
<th>Number of Payments</th>
<th>Period</th>
<th>Total Payments</th>
<th>Mortgage Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frank Tassone</td>
<td>3</td>
<td>11/00-12/01</td>
<td>$45,114</td>
<td>3820 Dogwood Lane, Doylestown, Pennsylvania 18901</td>
</tr>
<tr>
<td>Kim McCormick</td>
<td>7</td>
<td>4/02-9/02</td>
<td>$22,829</td>
<td>15 Albatross Lane Levittown, New York 11756</td>
</tr>
<tr>
<td>David &amp; Deborah Rigano</td>
<td>3</td>
<td>1/02-3/02</td>
<td>$5,647</td>
<td>360 11th Street Key Colony Beach, Florida 33051</td>
</tr>
</tbody>
</table>
# Food Purchases

Blueberries- a gourmet grocery store $24,478  
Ferrara’s Bakery in Manhattan $14,931

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Food Purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996-1997</td>
<td>$68,511</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$116,214</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$152,676</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$114,224</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$124,782</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$125,829</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$92,491</td>
</tr>
<tr>
<td>Total</td>
<td>$794,272</td>
</tr>
</tbody>
</table>
Activity: Guess the Amount Game

Dry cleaning for Tassone ‘97to’02

Parking space for Tassone’s car in Manhattan for a ten year period

Personal Christmas cards for Tassone for 3 years

Aquabot pool cleaner, manicure/pedicure kit and a Sony shower radio

Party Consultants
Activity: Guess the Amount Game

Dry cleaning for Tassone ‘97to’02
$37,385
Parking space for Tassone’s car in Manhattan for a ten year period
$42,000
Personal Christmas cards for Tassone for 3 years
$5,236
Aquabot pool cleaner, manicure/pedicure kit and a Sony shower radio
$4,045
Party Consultants
$1,074,547
### Summary of “Apparently” Misappropriated Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal credit cards</td>
<td>$5,902,544</td>
</tr>
<tr>
<td>Private mortgages and loans</td>
<td>$1,137,939</td>
</tr>
<tr>
<td>Home Depot</td>
<td>$609,000</td>
</tr>
<tr>
<td>Food</td>
<td>$594,121</td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>$582,786</td>
</tr>
<tr>
<td>Gluckin-owned companies</td>
<td>$255,537</td>
</tr>
<tr>
<td>Computers and electronic equipment</td>
<td>$249,883</td>
</tr>
<tr>
<td>Private automobiles</td>
<td>$206,798</td>
</tr>
<tr>
<td>Insurance premiums</td>
<td>$160,171</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>$133,619</td>
</tr>
<tr>
<td>Other personal expenses</td>
<td>$112,983</td>
</tr>
</tbody>
</table>
Summary of “Apparently” Misappropriated Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related party consultants</td>
<td>$1,074,547</td>
</tr>
<tr>
<td>Posting and shipping</td>
<td>$166,945</td>
</tr>
<tr>
<td>Other questionable expenditures</td>
<td>$64,492</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$11,251,365</strong></td>
</tr>
</tbody>
</table>
Roslyn School District: 1996 to 2004
Where did the Elite School District go Wrong?
FRAUD HAPPENED
Why did Fraud Happen?

• Fraud does not just “happen”
• Circumstances create “opportunity” for fraudulent activity
  • Trusted individual with no oversight
  • Internal control weaknesses
  • The perfect “storm” of contributing factors
    • Incentive
    • Rationalization
    • Opportunity
The Fraud Triangle

To fight fraud one must not only realize that it occurs, but also **how and why it occurs.**

Several decades ago, after considerable research, **Donald R. Cressey**, a well-known **criminologist**, developed the **Fraud Triangle**. Interested in the circumstances that led embezzlers to temptation, he published *Other People’s Money: A Study in the Social Psychology of Embezzlement.*

https://www.agacgfm.org/Tools-Resources/intergov/Fraud-Prevention/Fraud-Awareness-Mitigation/Fraud-Triangle.aspx
The Fraud Triangle

Cressey’s hypothesis was: "Trust workers become trust violators when they conceive of themselves as having a financial problem which is non-sharable, are aware this problem can be secretly resolved by violation of the position of financial trust, and are able to apply to their own conduct in that situation verbalizations which enable them to adjust their conceptions of themselves as trusted persons with their conceptions of themselves as users of the entrusted funds or property.

https://www.agacgfm.org/Tools-Resources/intergov/Fraud-Prevention/Fraud-Awareness-Mitigation/Fraud-Triangle.aspx
Fraud Triangle

- Rationalization
- Opportunity
- Incentive
Rationalization

• Behaviors are **logically justified by the individual**
• Examples include:
  • “I get no respect and I will get even.”
  • “**Leigh** makes more money than I do and I have more experience.”
  • “I only got a 2% raise this year – everybody else got more.”
  • “I am only borrowing the funds until my situation changes and I will pay it back”
  • “I do work hard – I work 12 to 14 hours per day and I really do deserve the school district paying for my personal expenses”
Incentive

Something that motivates someone to commit fraud
Typically represents the “non-shareable” problems
Examples of incentives include:
  • Financial stress – Unpaid medical bills
  • Addictions – Gambling, drug, alcohol
  • Pathologies – Intellectual challenge
  • Living beyond your means
Picture of Living Beyond Your Means

Source: https://www.bexrealty.com/New-York/Westhampton-Beach/803-Dune-Rd/single-family-home/rental/
Picture of Living Beyond Your Means

- Built in 1999
- Oceanfront Home
- 4 bd | 4 ba | 2,560 sq ft

Picture of Living Beyond Your Means

- Spectacular view looking out to the Atlantic
- Glorious sunsets on Moriches Bay
- Exquisite ocean views

Picture of Living Beyond Your Means

Recently sold for $2.7 Million in 2021

Estimated value today - $3.2 Million

Picture of Living Beyond Your Means

Mortgagee (11/99-9/02) Pamela and Harvey Gluckin

48 Payments

$262,637 paid by Roslyn School District

Opportunity

- **Ability** to commit fraudulent activity
  - Knowledge of processes and controls
  - **Trusted** individual
  - Lack of management oversight
  - No segregation of duties
  - Lack of or weaknesses in a sound and comprehensive internal control framework
- **Not only permits fraud to occur, but actually promotes it**
Pair and Share

Think about the operations of your school. In which areas do you think opportunities might exist to commit fraud?

- Cash receipt
- Cash disbursement
- Capital assets
- Payroll
- Other areas - financial
- Other areas - nonfinancial
ROSYLN SCHOOL DISTRICT
CAUSES AND CONSEQUENCES
“The apparent misappropriation of public assets on this scale is shocking. The indications of fraud at Roslyn were a complete violation of the public trust. They illustrate what can happen when oversight boards fail to take their responsibilities seriously, and when those responsible for safeguarding public funds decide to take advantage of their position of trust.”
VIOLATIONS OF PUBLIC TRUST

Roslyn School District
Opportunity To Live Beyond Your Means

- Those responsible for safeguarding public funds took advantage of their position of trust.

- Lack of oversight combined with internal control weaknesses created an environment that was conducive to fraud and abuse, which ultimately led to the apparent misappropriation of the District’s assets.
Lack of Oversight – School Board

The District did not establish written policies and procedures for the following specific items/functions:

- Cash receipts and revenue collection
- Cash disbursements and accounts payable
- Payroll
- Bank and account reconciliations
- Travel
- Credit cards
- Checks
Lack of Oversight-School Board

- Signature plates/disks
- Cellular phones
- Fixed Assets
- Petty cash

A policy was adopted authorizing the Superintendent to approve budget transfers and no dollar amount was placed on this authority.
Lack of Oversight-School Board

Budget status reports were not always provided to the Board by the District Treasurer.

Board audit committee did not report regularly to the Board on financial matters.
New York education law requires school districts to audit each voucher before making a payment. The Internal Claims Auditor should report directly to the Board, not the Superintendent or business officials.

The auditor appointed by the Board did not perform his duties in the best interest of the District, if at all.
Lack of Oversight-Treasurer

The Treasurer is the custodian of all District monies and performs numerous duties responsible for receipt and disbursement of District funds.

Although the District appointed a treasurer, the individual did not provide adequate oversight or take responsibility for the duties he was required to perform.
The work performed by the District’s CPA firm was significantly flawed and did not meet professional standards. As a result, the firm did not identify the multi-million dollar fraud carried out by District personnel.
Internal Control Weaknesses

Purchasing and Disbursements

• Controls were not appropriately designed to prevent the theft of funds.
• Nine control weaknesses represented a disregard by the Board and District administrators for any control structure that would have protected the District against theft of funds.
Internal Control Weaknesses

Purchasing and Disbursement example- appropriation accounts were routinely over-expended.

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Account</th>
<th>Title</th>
<th>Amended Budget</th>
<th>Expended</th>
<th>Over-expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/01-6/21/02</td>
<td>A9060. 800-03</td>
<td>Medical Insurance Capital</td>
<td>$6,313,911</td>
<td>$7,748,260</td>
<td>$1,434,349</td>
</tr>
<tr>
<td>7/1/01-6/13/02</td>
<td>A1621. 450-03</td>
<td>Maintenance Building Supplies</td>
<td>$136,500</td>
<td>$1,244,445</td>
<td>$1,107,945</td>
</tr>
<tr>
<td>7/1/01-6/12/02</td>
<td>A1621. 425.425-03</td>
<td>Maintenance Service Agreements</td>
<td>$207,762</td>
<td>$705,298</td>
<td>$497,536</td>
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<tr>
<td>7/1/01-6/29/02</td>
<td>A1240. 424-03</td>
<td>Central Administration Travel &amp; Conference</td>
<td>$2,750</td>
<td>$44,220</td>
<td>$41,470</td>
</tr>
</tbody>
</table>
Internal Control Weaknesses

Electronic Data Processing (EDP)

• Numerous users of the District’s computer system were able to perform duties that were incompatible with their assigned responsibilities as well as perform unauthorized actions.
• Changes were made to the District’s computerized accounting records to conceal fraudulent purchasing totaling more than six million.
## Electronic Data Processing

<table>
<thead>
<tr>
<th>Vendor #</th>
<th>Actual Vendor</th>
<th>Changed Name</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7154</td>
<td>AMERICAN EXPRESS</td>
<td>SARGENT-WELCH</td>
<td>$1,490,359</td>
</tr>
<tr>
<td>8498</td>
<td>NATIONS</td>
<td>NATIONAL COMP SYS</td>
<td>$720,737</td>
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<tr>
<td>9172</td>
<td>AMEX</td>
<td>HOUGHTON MIFFLAN</td>
<td>$299,104</td>
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<tr>
<td>9537</td>
<td>CHASE</td>
<td>EDC PUBLISH</td>
<td>$736,055</td>
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<tr>
<td>9583</td>
<td>CHASE</td>
<td>NASSAU CNTY BOCES</td>
<td>$230,228</td>
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<td>9726</td>
<td>CITIBANK</td>
<td>NASSAU COUNTY BOCES</td>
<td>$896,730</td>
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<tr>
<td>9779</td>
<td>MBNA</td>
<td>MACMILLENN PUBLISH</td>
<td>$752,394</td>
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<td>10075</td>
<td>KEY</td>
<td>LANDSDOWN SCHOOL</td>
<td>$22,799</td>
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<td>10440</td>
<td>FIRST USA</td>
<td>FISCHER SCIENCE EDUC</td>
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Internal Control Weaknesses

Payroll and Personal Contracts

- Nine internal control weaknesses related to payroll and personnel contracts documented an adequate control structure was not in place to protect the District’s assets.

  Two examples
  - Payroll clerk had authority to transfer monies from the general fund.
  - District checks were not issued in sequence and many were unaccounted for and did not appear on bank statements.
CONSEQUENCES
Frank Tassone

4 to 12 years in prison

Repay $2 million

At his sentencing Tassone was booed by about 50 residents of the prestigious district.

“I will make restitution to the Roslyn schools, and I am sorry for my poor judgment,” he said. “I only hope and pray that someday the Roslyn community will remember the good I did for the district.”
Fraud Is An Ugly Thing

Pamela Gluckin- 3 to 9 years in prison
Debra Rigano- 2 to 6 years in prison
Stephen Signorelli- 1 to 3 years in prison
Andrew Miller- 4 months jail; 5 years probation
John McCormick- 5 years probation
Program Curriculum Segments

- Financial Governance and QBE
- Internal Control
- Fraud
- Governmental School Accounting
- School Level Budgeting
- School Level Purchasing
- Preparing Reports
- Project
School Financial Accounting Personnel Certificate Program

Cohort Based

24 Program Hours

Blended Delivery Method
- Classroom
- Virtual
Connect with Us!

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