



**Carl Vinson
Institute of Government
UNIVERSITY OF GEORGIA**

COMMITTED TO EXCELLENCE IN GOVERNMENT



Carl Vinson
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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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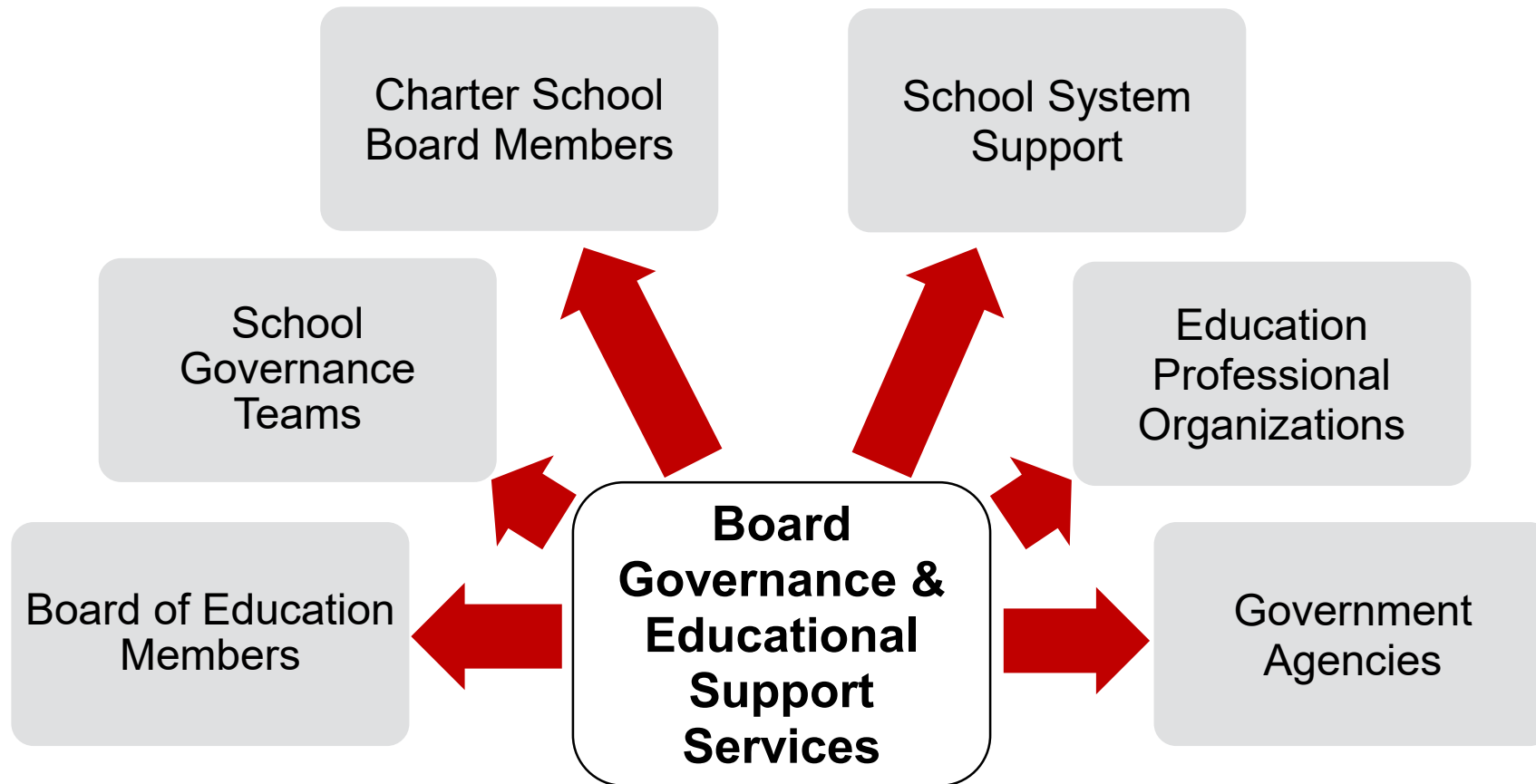
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CUSTOMIZED SERVICES
TO HELP YOUR
**GOVERNMENT
SUCCEED**

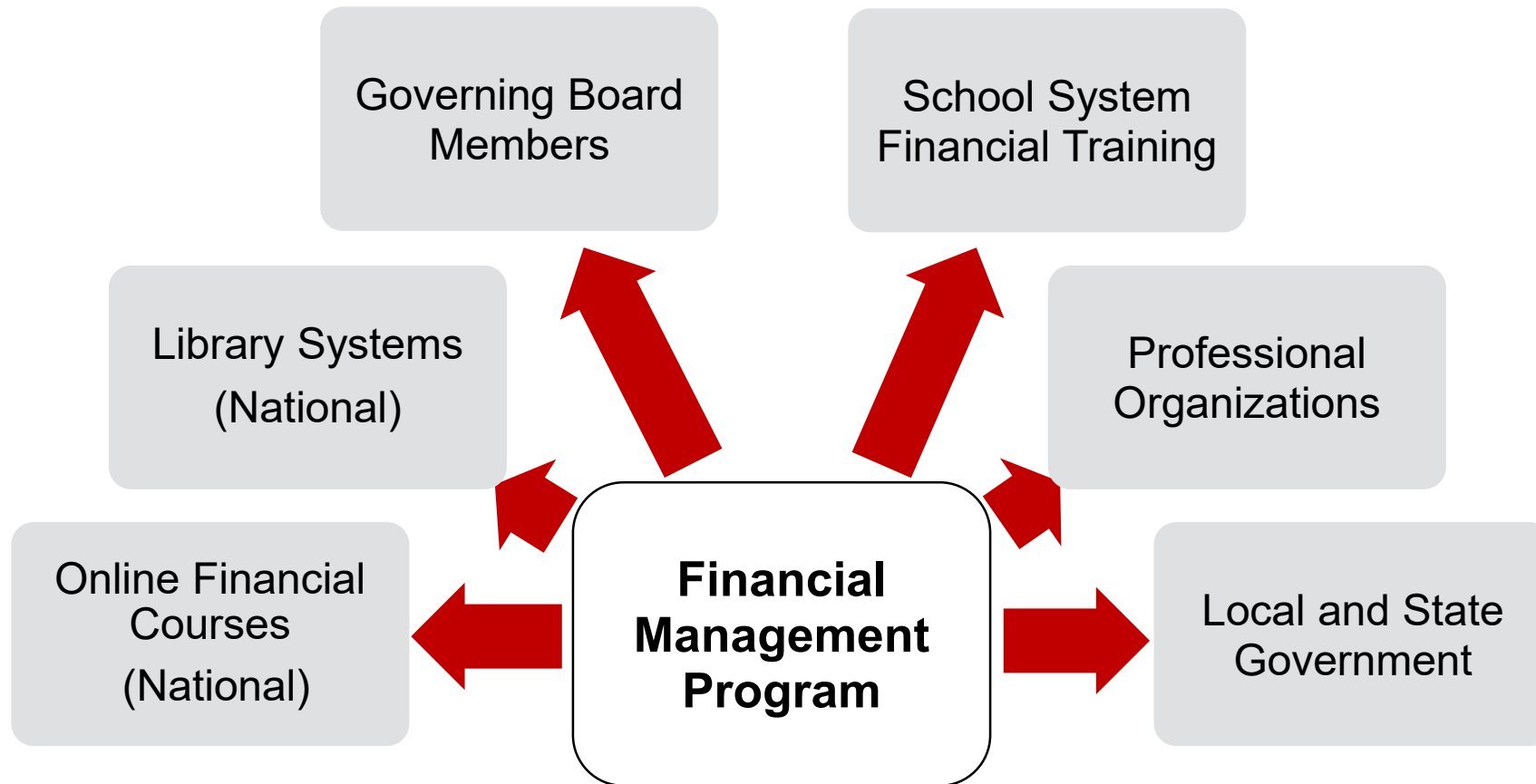
**COMMITTED TO EXCELLENCE
IN GOVERNMENT**



K-12 Education Public Service and Outreach



Financial Management Program Public Service and Outreach

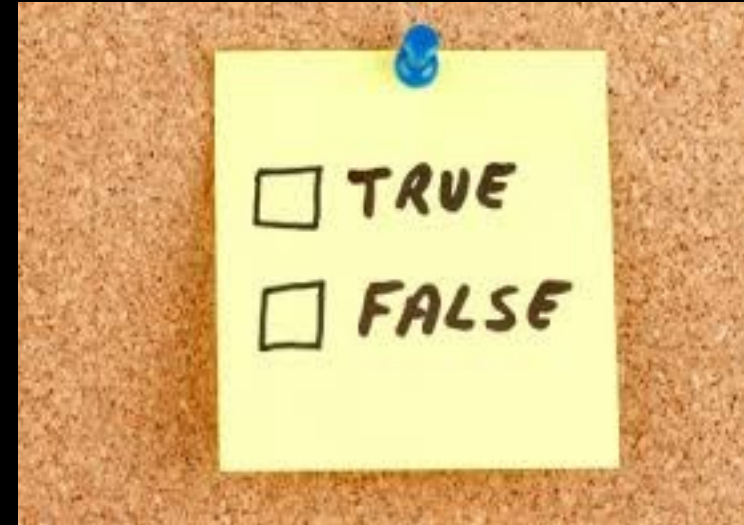


OPENER ACTIVITY

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.

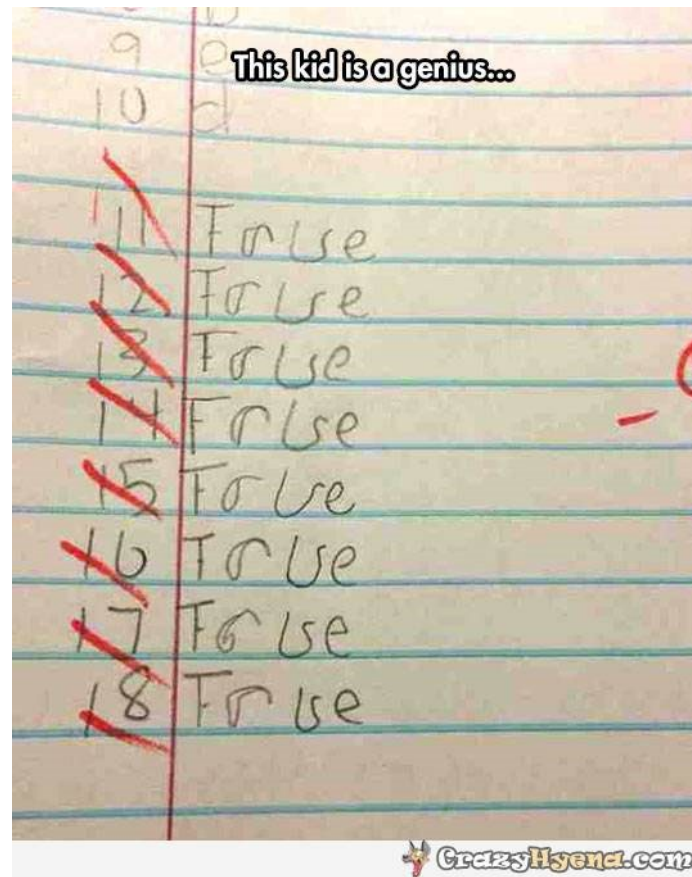
Tips are the most common method of fraud detection.

9% of fraud is detected through external audit.

The median duration of a fraud scheme is 19 months.



All Answers Are True!





Roslyn School District



School District Information

ROSLYN
PUBLIC SCHOOLS



300 HARBOR HILL ROAD
ROSLYN, NY 11576

- 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

ROSLYN
PUBLIC SCHOOLS



300 HARBOR HILL ROAD
ROSLYN, NY 11576

- 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



The real Frank Tassone, photographed in 1992

- 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”



Pamela Gluckin on her way to her sentencing at [Nassau County Court, Mineola](#), for her part in the [Roshyn](#) School Board scandal. (Sept. 19, 2006) Credit: Newsday/Karen Wiles Stabile



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

Description	Tassone	Gluckin	Rigano
Cash Advances	\$541,596	\$559,176	\$27,128
Balance Transfers	\$177,899	\$461,981	\$13,620
Airline Tickets	\$162,250	\$63,075	\$18,068
Hotels	\$137,285	\$30,158	\$5,022
Cruises	\$139,837	\$680	\$0



Credit Card Expenses

Description	Amount
Tiffany & Co, (jewelry)	\$16,300
Carpet and furniture	\$12,677
Tourneau (jewelry)	\$9,996
Custom tailoring	\$7,550
Bloomingdales (rugs)	\$5,291
Gateway computers	\$5,016
Dormeuil of New York	\$4,522
Heating/plumbing contractor	\$4,150
Coach (leather accessories)	\$2,262
Moving expenses	\$1,850
Las Vegas health spas	\$651



Credit Card Expenses

In total there were 54 credit card accounts from ten financial institutions.

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



Payments for Private Mortgages

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

Mortgagee	Number of Payments	Period	Total Payments	Mortgage Address
Pamela Gluckin	69	6/98-10/02	\$377,827	2850 Lee Place Bellmore, New York 11710
Pamela & Harvey Gluckin	48	11/99-9/02	\$262,637	803 Dune Road Westhampton, New York 11978
Pamela & Harvey Gluckin	39	1/01-10/02	\$295,367	8597 SE Coconut St. Hobe Sound, Florida 33455
Total Pamela & Harvey Gluckin			\$935,831	



Payments for Private Mortgages

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



Food Purchases

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

Fiscal Year	Total Food Purchases
1996-1997	\$68,511
1997-1998	\$116,214
1998-1999	\$152,676
1999-2000	\$114,224
2000-2001	\$124,782
2001-2002	\$125,829
2002-2003	\$92,491
Total	\$794,272



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

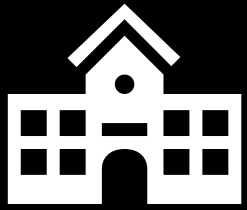
Description	Amount
Personal credit cards	\$5,902,544
Private mortgages and loans	\$1,137,939
Home Depot	\$609,000
Food	\$594,121
Salaries and benefits	\$582,786
Gluckin-owned companies	\$255,537
Computers and electronic equipment	\$249,883
Private automobiles	\$206,798
Insurance premiums	\$160,171
Travel expenses	\$133,619
Other personal expenses	\$112,983



Summary of “Apparently” Misappropriated Expenditures

Description	Amount
Related party consultants	\$1,074,547
Posting and shipping	\$166,945
Other questionable expenditures	\$64,492
Total	\$11,251,365





Roslyn School District: 1996 to 2004

Where did the Elite School District go Wrong?



FRAUD HAPPENED.....

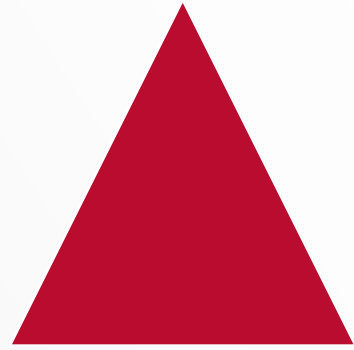


Why did Fraud Happen?



- 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





Rationalization

Opportunity

Incentive

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>

Donald Cressey



Donald Cressey in 1960

https://en.wikipedia.org/wiki/Donald_Cressey



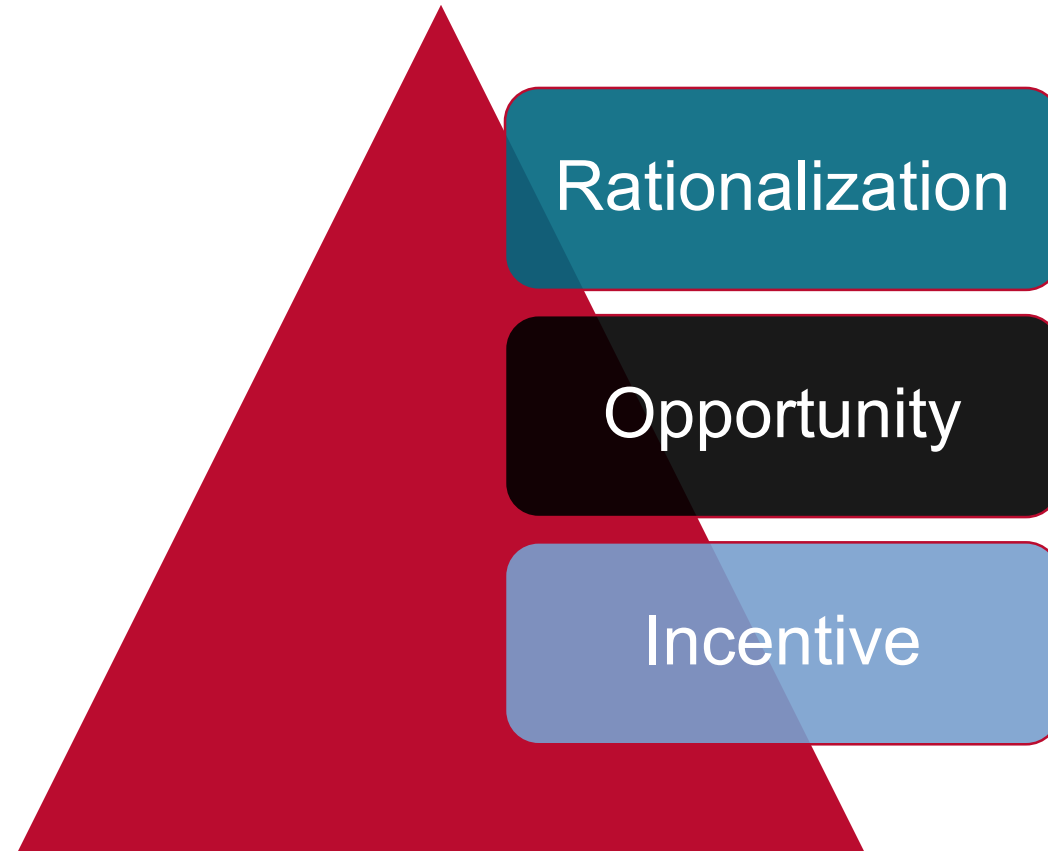
The Fraud Triangle

Cressey's hypothesis was: "**Trusted persons** 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



- 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”**



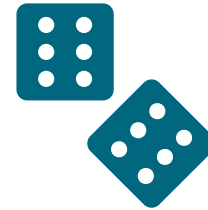
Incentive

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



<https://www.bexrealty.com/New-York/Westhampton-Beach/803-Dune-Rd/single-family-home/rental/>



Picture of Living Beyond Your Means



Spectacular view looking out to the Atlantic



Glorious sunsets on Moriches Bay



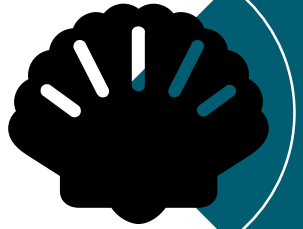
Exquisite ocean views



<https://www.bexrealty.com/New-York/Westhampton-Beach/803-Dune-Rd/single-family-home/rental/>



Picture of Living Beyond Your Means



Recently sold for \$2.7 Million in 2021



Estimated value today - \$3.2 Million



<https://www.bexrealty.com/New-York/Westhampton-Beach/803-Dune-Rd/single-family-home/rental/>



Picture of Living Beyond Your Means



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



48 Payments



\$262,637 paid by Roslyn
School District



<https://www.bexrealty.com/New-York/Westhampton-Beach/803-Dune-Rd/single-family-home/rental/>

Westhampton Beach
New York Property



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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.



Lack of Oversight-Auditors

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.



Lack of Oversight-CPA Firm

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.

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



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

Vendor #	Actual Vendor	Changed Name	Total Amount
7154	AMERICAN EXPRESS	SARGENT-WELCH	\$1,490,359
8498	NATIONS	NATIONAL COMP SYS	\$720,737
9172	AMEX	HOUGHTON MIFFLAN	\$299,104
9537	CHASE	EDC PUBLISH	\$736,055
9583	CHASE	NASSAU CNTY BOCES	\$230,228
9726	CITIBANK	NASSAU COUNTY BOCES	\$896,730
9779	MBNA	MACMILLEN PUBLISH	\$752,394
10075	KEY	LANDSDOWN SCHOOL	\$22,799
10440	FIRST USA	FISCHER SCIENCE EDUC	\$158,912
10878	BANK OF AMERICA	MACMILLAN PUBLISH	\$262,637
11115	AMERICAN EXPRESS (AX)	CHAMPION PRODUCTS	\$377,392
11133	FIRST U.S.A.	FISCHER EDUC	\$119,045
11134	KEY	KINDERPRINT CO	\$35,535
11384	PROVIDIAN	PROTECH COMP SYSTEMS	\$63,956
11485	TRAVELERS	TRANSITION DYNAMIC	\$41,570
	TOTAL		\$6,207,453



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



School Financial Accounting Personnel Certificate Program



SCHOOL FINANCIAL ACCOUNTING PERSONNEL CERTIFICATE PROGRAM



ANNOUNCING a new professional learning program designed for K-12 school-based support personnel who are responsible for the day-to-day operation of school accounting and funds, budgets, purchasing, payroll processing and ensuring a school's financial procedures are in line with local board policies, state and federal laws.

We worked with a design team of educational professionals and financial support personnel from across Georgia to create relevant material for this certificate in accordance with National Association of State Boards of Accountancy (NASBA) standards.

PROGRAM CURRICULUM SEGMENTS

The program Curriculum Segments are taught by experienced faculty members.

FINANCIAL GOVERNANCE AND QBE	Focuses on the role of the superintendent and board in setting financial policies; financial governance standards; objectives of school internal accounting; and major components of the Quality Basic Education funding formula.	SCHOOL LEVEL BUDGETING	Identifies the basics of the budgeting process, the components of a strong budget, financial planning and calendar; focuses on supporting the principal and staff in the budget preparation process.
INTERNAL CONTROL	Presents the five components of internal control: control environment, risk assessment, control activities, information/communication and monitoring. Oversees best practices for financial transactions performed at the school level.	SCHOOL LEVEL PURCHASING	Emphasizes the importance of the school level purchasing process by reviewing the components of the purchasing cycle, applicable laws and best practices of governmental procurement.
FRAUD	Introduces the common categories of fraud and discusses the components of the fraud triangle; implements strategies to assess high risk areas and ways to detect and prevent fraud.	PREPARING REPORTS	Promotes the importance of report preparation for pertinent financial and non-financial data. Identifies tools available for data utilization and graphic organizers.
GOVERNMENTAL SCHOOL ACCOUNTING	Highlights basic accounting concepts for governmental funds. Illustrates the accounting equation, chart of accounts, double entry accounting, accounting systems and records, fund accounting and basis of accounting.	PROJECT BASED LEARNING	A financial management school level project is required to demonstrate application of the topics learned in the program.

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



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Cohort Based



24 Program Hours



Blended Delivery Method

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