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Fraud in the Public Park Community School District

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ABSTRACT

This case study examines potentially fraudulent activities that took place in the Public Park Community School District. Students start their investigations by reading each section and answering case questions. Students analyze potentially fraudulent incidents, identify red flags, calculate potential losses, examine deficiencies in internal controls and suggest effective internal controls. Student feedback indicates the case increased their understanding of fraudulent activities, internal control weaknesses, and effective internal controls in the specific context of public school districts. The findings also highlight the importance of cultivating a strong internal control environment in not-for-profit organizations engaging in fundraising activities.

Keywords

Fraud, Internal Control, Not-for-Profit, Fundraising, Misappropriation, School

A teaching note and electronic files are available to faculty members for use with this case. If you are a member of the AIS Educator Association, please go to www.aiseducators.org, sign into your account, select the Journal menu option and the last item listed provides a secure link to Instructor-only materials.

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INTRODUCTION

This case addresses a lack of teaching cases that involve asset misappropriation at not-for-profit organizations. The Association of Certified Fraud Examiners defines occupational fraud as “the use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the organization’s resources or assets” (ACFE website).¹ Seventy-one percent of occupational frauds occurred at for-profit organizations (private and public companies) compared with 25 percent of cases in government agencies and not-for-profit organizations. Although occupational frauds in for-profit organizations have higher median losses (\$281,000 versus \$193,000 in government and not-for-profit organizations), fraud can be devastating for not-for-profit organizations in which financial resources are scarce and smaller losses can cripple their financial well-being (ACFE, 2018). According to an ACFE report (ACFE, 2018), government and not-for-profit entities are the third largest victim industry based on the number of fraud cases, after banking and manufacturing. In addition, asset misappropriation cases (such as billing, cash larceny, cash on hand, check tampering, expense disbursement, payroll, and skimming) expose government and not-for-profit entities to a higher risk than financial statement fraud cases.

In the specific context of school districts, school groups raise more than \$1.5 billion every year from fundraising activities,² which translates into \$30 million per state, \$13,000 per school and \$30 for every student in the U.S.³ Also, 27.1 percent of schools earn more than \$75,000 from fundraising activities.⁴ In addition, 80 percent of the proceeds of the fundraising activities support school’s arts programs, field trips, field days, computer purchases and important school events. Fundraising plays an important role in sustaining the financial health of school districts, which exposes schools to the risk of mismanagement of funding and resources. Despite the risk of mismanagement and asset misappropriation in school districts, few opportunities exist for students to examine fraud and internal controls in that context.

The objectives of this case are to help students 1) analyze fraudulent activities; 2) identify internal control weaknesses; and 3) suggest appropriate internal controls to prevent fraud in a not-for-profit organizational context. This case requires students to assume the role of forensic accountants or investigators, analyze individual incidents with the cheerleading account and perform relevant calculations to aid the fraud investigation. The case is intended to improve students’ analytical abilities by developing their professional skepticism, attention to details, and communication skills. Combined with accounting knowledge, such skills are crucial for students interested in pursuing careers as fraud examiners or forensic accountants.⁵

LITERATURE REVIEW

Over the last decade, fraud in not-for-profit organizations has caught the attention of many educators, and several instructional case studies have been developed in the accounting education literature. Beranek and Zahller’s case study (2017) focuses on assessing the strength of the governance and control system of a small non-profit organization that is led by volunteers. Brucker and Rebele’s (2010) case sheds even more light on an embezzlement perpetrated by a public authority’s chief accounting officer and instructs students to identify internal control deficiencies and recommend preventive and detective control measures. Similarly, Kalesnikoff, Bruni-Bossio, and Kalagnanam’s (2015) case focuses on real-life fraudulent activities committed by a financial executive of a small not-for-profit organization that offers support to equestrian sport and recreation. The case brings attention to two main issues that affect the vast majority of not-for-

profit organizations, which are the abuse of trust by such organizations' directors and staff and the lack of resources. Also, based on a real-life multi-year embezzlement case, Elder and Yebba's case (2017) describes what took place in Roslyn Union Free School District in Long Island, New York. It was the largest embezzlement that has ever been perpetrated by school district officials in the United States, resulting in a loss of \$11 million of school funds. Most recently, Chui and Matson's instructional case study (2019) investigates an actual fraud that took place in a community-based recreation center that supports a local community. The case provides an opportunity for forensic accounting students to collect information that supports an investigation conducted by the local police department. The case emphasizes the application of the fraud triangle, embezzlement, and internal control concepts to inform the students' and police investigation.

The case study depicted in this paper builds on the work done by Elder and Yebba (2017) and Chui and Matson (2019) by exploring an under-researched area in not-for-profit instructional case studies through focusing on fundraising. Fundraisers are common in public schools and provide significant financial assistance to support school activities and events. Despite the fact that most college students relate to the discussed fundraisers in this paper, they are less aware of the inherent risks (and potential losses) associated with the mismanagement of fundraisers and the deficiency of controls in public school districts. Therefore, this case study builds on existing literature by strengthening students' knowledge of fraud in a not-for-profit organizational context with an emphasis on fundraising activities.

LEARNING OBJECTIVES

This case study aims to enhance student learning by engaging students in a relatable scenario that takes place in a familiar context as students can draw from their high school experience. Additionally, if the case is assigned as a group project, it can encourage active student participation. The case challenges students to be inquisitive and perform accounting calculations useful to fraud investigation. The case requires students to consider what measures would give relevant evidence to mitigate risk and resolve fraud allegations. Lastly, the case requires students to identify and analyze internal control weaknesses and suggest effective internal controls in a not-for-profit organizational context.

Upon completion of this case, students will be able to achieve the following Learning Objectives:

1. Identify and understand red flags, conditions, and behaviors that increase the likelihood of fraudulent activities in a not-for-profit school context.
2. Identify and list internal control weaknesses that might be flagged prior to the revelation of fraud in a not-for-profit school context.
3. Identify and list effective internal control measures that might prevent fraudulent activities in a not-for-profit school context.
4. Increase the understanding and importance of a strong internal control environment in a not-for-profit school context.

THE CASE

Public Park School District Governance

The district serves approximately 1,350 students in Park County and has approximately 100 teachers across one elementary school, one middle school, and one high school. The district is governed by a seven-member board, whose members are elected to four-year terms on a staggered basis. Due to a high level of interest on the part of the community, school board elections are competitive.

Because of the growing financial pressure on the district resulting from declining enrollments and increasing costs, the board replaced the previous superintendent in 2019 with Mr. Ned Beach, who holds a Doctorate in Educational Administration and is a licensed public-school superintendent. Hired as superintendent effective June 1, 2019, Mr. Beach said he “welcomed the challenge” of helping the district improve its financial performance, which is an issue that the board believed was essential to avoid possible future school closings. The district’s academic year-end and fiscal year-end are both June 30.

The district’s Activities Department provides financial support to the sports, music, and arts programs available for student participation. The district also maintains individual accounts within the district’s accounting system for each activity, such as volleyball, band, and cheerleading. Each student activity is overseen by an adult sponsor. The sponsors may be the district’s faculty members or other adults hired by the board. Jeri Lee began employment with the district as the cheerleading coach on August 19, 2019. As the district’s cheerleading coach, Lee is responsible for:

- Holding try-outs and selecting students to fill cheerleading positions.
- Organizing practices and performances.
- Organizing fundraisers.
- Monitoring financial reports of the cheerleading account maintained by the district.

Sue Smith is employed by the district as a full-time Activities Director, and she is also the district’s assistant cheerleading coach. Smith is responsible for assisting Lee with coaching responsibilities, helping at practice, and supervising several fundraising activities.

On March 20, 2020, the cheerleading squad of the Public Park Community School District was invited to perform at the National Scholastic Bowl (NSB) in Miami, Florida, in December 2020. The NSB is the largest and most prestigious cheerleading competition in the country. On April 26, 2020, the school board voted to approve the trip but specified that “no out-of-pocket money will be required from the parents or the school district. All trip expenses must be fund-raised in advance.”

2020–2021 School Year

The cheerleading account for the 2020–2021 academic year reported revenue of \$9,463.06, and expenses totaling \$17,876.62, which led to a \$8,413.56 loss. Subsequently, Superintendent Beach asked Ms. Lee to meet with him to explain the deficit in the cheerleading account. On July 14, 2021, after missing several scheduled meetings with Superintendent Beach, Jeri Lee submitted a letter of resignation, effective immediately.

INVESTIGATION

Upon the resignation of Jeri Lee, the district has hired an independent accounting firm to investigate possible improprieties associated with the cheerleading account. A group of the firm's accountants has started working together on collecting and analyzing relevant data.

You have been selected to be part of the investigation team. The investigation will focus on the fundraising events held by the cheerleading team, the trip to the NSB Bowl, the receipt of payments by parents, purchases made with the district credit card, and the employment file of Jeri Lee.

Read the following narratives and answer the questions.

1) Yard Signs and Keychains Fundraiser

The cheerleaders sold cheerleading star yard signs and keychains during the spring break from March 5 through March 10, 2020. The district purchased the items from a local vendor. The vendor invoices show that the district paid \$1,032.00 for 50 signs and \$50.56 for 88 keychains. The cheerleaders took orders and collected payment in advance for the 50 signs and 79 of the 88 keychains. Each sign with a keychain was sold for \$35.00. Additional keychains were sold for \$15.00 each. \$1,240.00 was deposited to the cheerleader account. None of the nine remaining keychains were located at the school. In addition, it cannot be determined if the extra keychains were sold and paid for.

Q1: Analyze the “Yard Signs and Keychains” fundraiser. How much cash should have been collected and compare this amount to the recorded deposit. Does the magnitude of this discrepancy concern you? Why or why not?

2) National Scholastic Bowl (NSB)

The National Scholastic Bowl requires that cheerleading teams purchase credentials to perform at bowl games. NSB offered a matching program (\$600) to help pay travel-related costs if the deposit (\$1,500) was remitted within 30 days of registration. NSB also provided one complimentary motel room to help defray costs. As mentioned previously, the board approved the trip on April 26, 2020. On April 27, Jeri Lee registered with the NSB, and the invoice was sent to her personal email account. The estimated cost of the trip was \$11,038.00, which included lodging and credentials but excluded baggage and shuttle fees. Lee paid the deposit of \$1,500 on October 10, 2020.

Q2: Regarding the information provided about the “National Scholastic Bowl,” how would you characterize Lee’s behavior and decision-making, especially regarding the timing of the payment of the deposit?

3) “Fight Like a Girl” Fundraiser

A vendor invoice dated July 30, 2020, shows that the district paid a discounted price of \$2,189.18 for various “Fight Like a Girl” items, including t-shirts, vinyl decal clings, koozies, and drawstring bags. The cheerleaders took orders for the items and sold them for \$3,692.00, with each item's price being an even dollar amount. Table 1 lists the dates and amounts of the deposits made

to the cheerleader account based on the proceeds from the sales. There is no left-over merchandise from the fundraiser.

Table 1: Dates and Amounts of “Fight Like a Girl” Fundraiser Deposits

Date	Amount
08/11/20	\$17.55
08/24/20	\$1,695.28
09/01/20	\$625.28
09/10/20	\$55.00
12/01/20	\$66.45
12/10/20	\$15.00
Total	\$2,474.56

Q3: Analyze the “Fight Like a Girl” fundraiser and calculate the amount of any missing sales. Based on your analysis, does the reported activity seem plausible? Why or why not?

4) Mums Plant Fundraiser

The cheerleaders sold mums each fall during homecoming events. Sales fluctuated from year to year. The investigation revealed that in most years, the proceeds from selling mums did not cover their cost. Yet, the sale of mums continued despite the frequent losses. A vendor invoice dated October 16, 2020, shows that the district paid \$455.00 for the mums for the 2020 homecoming. Table 2 below lists the dates and amounts of deposits in the cheerleading account related to the sale of the mums.

Table 2: Dates and Amounts of Mums Plant Fundraiser Deposits

Date	Amount
09/22/20	\$90.00
09/29/20	\$108.00
10/01/20	\$81.00
10/14/20	\$47.50
10/27/20	\$9.00
Total	\$335.50

Q4: Analyze the “Mums Plant” fundraiser. If the district were to participate in the NSB event in the future, would you have any recommendations? Please elaborate.

5) Payments by Parents

Three parents volunteered to chaperone the NSB trip to Miami. Each chaperone was to pay \$1,136.00 for their portion of the costs associated with the trip. The first chaperone wrote a personal check to the district and the check was properly deposited to the cheerleading account.

The second chaperone wrote personal checks to Lee, while the third one gave her cash directly. In addition, a fourth parent made cash payments to the district for a portion of her child’s trip expenses.

Table 3 lists the dates and amounts of payments (made by the second and third chaperones and the parent) which were not properly deposited to the cheerleading account maintained by the district.

Table 3: Dates and Amounts of Parents’ Payments

Parent	Date	Amount
Chaperone 2*	09/10/20	Check \$340.00
	11/15/20	Check \$599.00
	11/19/20	Check <u>\$197.00</u>
		Total \$1,136.00
Chaperone 3*	Various^	Cash \$1,136.00
Parent 4*	10/24/20	Cash \$220.00
	11/XX/20	Cash <u>\$93.00</u>
		Total \$313.00
^ - specific dates are not available	*Grand Total of Parents’ Payments	<u>\$2,585.00</u>

Further investigation of the checks written by Chaperone 2 revealed that she wrote three checks to Lee for her portion of the trip. Copies of both sides of these cancelled checks were obtained from Chaperone 2 and were made payable to—and endorsed by—Jeri Lee. According to Chaperone 2, she wrote the checks to Lee because Lee told her that she purchased the airline tickets using her personal credit card. Lee claimed that she cashed the checks and gave the cash to Sue Smith, who is the Activities Director and was responsible for assisting Jeri Lee with fundraising activities. Smith denied receiving any cash payment.

A review of the district’s credit card statements confirms that the cost of the airplane tickets and credentials for the NSB trip were paid by the district. No payments by Chaperone 2 were recorded by the district. Chaperone 3 stated that she gave cash to Lee, but she did not remember the payment date. There were no receipts issued by the district for any cash deposited to the cheerleading account for Chaperone 3. Parent 4 reported that she paid for a portion of her daughter’s trip in cash. Furthermore, Parent 4 stated that she typically paid with a check, but she was instructed by Lee to make a cash donation since the daughter did not raise enough funds. The district recorded \$313.00 in cash deposits by Parent 4.

Q5: What problems are associated with these “Payments by Parents”? Are there any missing amounts? If so, how much?

6) Baggage and Shuttle Fees

During the trip to Miami, unanticipated baggage and shuttle fees of \$782.00 were incurred. The fees were initially paid using the district’s credit card but were to be repaid to the district by each participant. The \$782.00 of fees divided by the participants totaled \$46.00 per participant. Lee provided a copy of a letter (dated June 10, 2021) requesting each cheerleader/parent to pay \$46.00 by June 24, 2021. One cheerleader, Sandy Olsson, reported that “[she] did not check a bag on the trip to Florida but did so on [her] return and gave \$20.00 in cash to Lee.” Sandy’s parents found it odd to then receive a letter requesting payment of baggage and shuttle fees they thought they had paid already. Some parents reported receiving the letter, yet others did not.

Deposits related to baggage and shuttle fees totaling \$416.00 (including \$200.00 in cash) were deposited into the cheerleading account on June 27, 2021, by Lee. She did not issue receipts for these collections. When school officials asked her why she had not turned in the money earlier, she reported that she was holding onto the money until everyone had paid.

Q6: Regarding the “Baggage and Shuttle Fees,” what is the amount of the discrepancy between the expenses and deposits? What do you think is the reason for the discrepancy? Is Lee’s explanation reasonable?

7) Purchases on District’s Credit Card

The district has devised the following policy on the usage of the district’s credit card by school employees:

Figure 1: The Use of District Credit Card Policy

The district maintains a school credit card to pay expenses incurred by employees in the performance of their duties. The credit card is to be used in compliance with the district policy to cover expenses such as fuel for the district transportation vehicles used for school-sponsored events, professional development of employees and other expenses required by employees in performance of their duties.

Jeri Lee used the district’s credit card for emergencies while in Miami. She mentioned that she used the district’s credit card for baggage and shuttle fees. Lee also used the card and paid \$730.28 for purchases that she made on behalf of certain individuals. She also reported that she tracked the amounts of funds earned by each cheerleader, with several cheerleaders collecting “excess” funds above the set fundraising goal. Apparently, Lee allowed the cheerleaders with “excess” funds to make purchases with the district’s credit card. Consequently, she used the “excess” funds to make personal purchases that included meals, clothing, and other items. She stated that due to the credit limit of \$1,500.00 on the district’s credit card, some cheerleaders did not make personal purchases with the card. Further investigation of the trip cost revealed that Lee did not equally allocate the total cost of the trip to everyone who went to Miami. Instead, she used the complimentary hotel costs provided by the NSB for one person as a reduction of her share of the trip’s costs.

Q7: Regarding the “Purchases on District’s Credit Card,” what do you think of Lee’s use of the district’s card? How do you characterize her behavior?

8) “Think Pink” T-Shirts Fundraiser

A vendor invoice dated January 17, 2021 shows that the district paid \$1,600 for 800 “Think Pink” t-shirts. Some t-shirts were distributed to participants of the basketball cheer camp (described below) and some were sold by the cheerleaders at a fundraiser. The cheerleaders took orders and collected payments in advance for the t-shirts. The t-shirts were to be sold for \$5.00. Receipts show an amount of \$1,885.10 was deposited for the t-shirts to the cheerleading account by Lee. A box of 57 “Think Pink” t-shirts was located.

Q8: Analyze the “Think Pink” T-Shirts fundraiser. How much cash should have been collected and compare this amount to the recorded deposit. Does the magnitude of the discrepancy concern you? Why or why not?

9) Basketball Cheer Camp Fundraiser

One of the ways of raising funds for cheerleaders is to sponsor basketball cheer camps. A camp was held from January 13 through February 24, 2021 and included a performance at a halftime of a home basketball game on February 25. Fees were collected at the time of registration. The cost to attend the camp was \$20.00 per participant, and each participant was to receive a “Think Pink” t-shirt (see prior section). Jeri Lee kept rosters of participants for the camp in a binder located in Sue Smith’s office (Activities Director). Smith denied that she was responsible for maintaining the rosters and emphasized that the binder only contained the cheers performed and various cheerleading posters. An involved parent mentioned that approximately 60 people attended the camp. Table 4 lists the dates and amounts of the deposits made to the cheerleader account by Lee related to the camp fundraiser.

Table 4: Dates and Amounts of Basketball Cheer Camp Fundraiser Deposits

Date	Amount
01/14/21	\$1,252.00
01/19/21	\$232.00
01/21/21	\$60.00
01/26/21	\$20.00
01/27/21	\$(40.00) ^
01/28/21	\$(32.00) ^
02/04/21	\$124.00
04/04/21	\$32.00
05/09/21	\$15.00
Total	\$1,663.00

^ - Adjustments for returned checks. These amounts were subsequently redeposited by Jeri Lee.

Q9: Regarding the “Basketball Cheer Camp” fundraiser, do the reported results seem reasonable? What additional information would you request? What is your estimate on the number of camp participants?

10) Check Your Figures!

Preliminary investigation reveals that the district cheerleading account reported a total deposited revenue of \$9,463.06 and expenses of \$17,876.62, leading to a loss of \$8,413.56

Q10: Based on the analysis from Q1-Q9, check if your total deposited revenues, total expenses, and net loss match the above amounts. Compare the deposited revenue with the reported revenue. Is there a discrepancy? If so, how much? Is there any other missing amount? If so, how much?

11) Jeri Lee's Employment File

As your last step in performing the investigation, you ask to check Lee's employment file. You see that it contains a copy of her employment contract to serve as sponsor to the cheerleading squad and a printed copy of an email from Superintendent Beach requesting Lee's permission to conduct a credit check and a criminal background check. Both documents are dated August 3, 2019. Under the Fair Credit Reporting Act, Lee's permission was needed for the credit check. The criminal background check was required by state law. However, Lee did not complete or upload the permission documents to the district's portal, as requested. When Tracey Davis, the district's Director of Business Operations, was questioned on why Lee was sent an employment contract before receiving the results of these checks, Davis said that she has been overwhelmed by her demanding job as she is expected to work for 50 hours a week without support staff. Davis acknowledged that the employment contract should not have been sent before completing all the required checks. She claimed that they had never encountered any documentation and recordkeeping issues with past employee hiring actions.

Q11: Based on the information contained in Lee's employment file, evaluate the hiring process.

Q12: Identify and discuss key internal control weaknesses in this case.

Q13: Identify and discuss examples of preventive internal control measures that should be adopted by the district to prevent future fraudulent activities.

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² <https://nonprofitssource.com/online-giving-statistics/>

³ <https://www.ptotoday.com/pto-today-articles/article/216-sales-fundraisers-the-basics>

⁴ <https://nonprofitssource.com/online-giving-statistics/>

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