

THE CASE OF THE PHONY EMPLOYEE
and Other Real Life Frauds in Schools

Session Leader

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Susan began her career as an auditor with a regional public accounting firm in West Virginia after graduating from the University of Charleston with a bachelor's degree in accounting. After becoming a certified public accountant, she served more than 17 years as a state administrator in public school finance with the West Virginia and Kentucky Departments of Education. In December 2014, Susan joined Shelby County Public Schools in Shelbyville, Kentucky as the Director of Finance and has since earned the Certified School Financial Manager credential through the University of Kentucky.

Speaking credits include the National Center for Education Statistics, Kentucky Society of Certified Public Accountants, Kentucky Association of School Administrators, West Virginia Association of School Business Officials, Kentucky Association of School Business Officials, and Southeastern Association of School Business Officials.

Susan loves to talk about numbers, her two daughters, and all things "food".

Shelby County Public Schools

- Approximately 7000 students
- About 1000 regular employees
- Annual budget (general fund) \$65 million
- KY has 173 school districts
- No charter schools (yet)
- 2/3 have fewer than 3000 students
- Largest has 94,000 students (metro Louisville)
- Smallest has 109 (independent)



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We will be playing kahoot.it so be sure to bring a device with you to the session. There is an app available but you can also access the game through your device's browser without the app.

A copy of the slides will be provided to you at the close of the session. We will discuss specifics regarding internal controls to help prevent and detect irregularities. We will also talk about some very interesting and juicy real-life fraud cases. Here are some highlights:

- Multi-million dollar frauds
- A Home Depot employee questions purchases
- A live-in boyfriend gets jail time
- A phony audit report
- A "Theft Ring" of custodians and cooks
- A Bhuddist Monk

