



The Washington Post

Delaware Military Academy's leader repays double payments after audit

By Associated Press, Published: February 20

newsworks BETA

Powered by WHYY and You

- [Blogs](#)
- [New Jersey](#)
- [Delaware](#)
- [NW Philadelphia](#)
 - [Roxborough/Manayunk/East Falls](#)
 - [Mt. Airy/Chestnut Hill](#)
 - [Germantown/West Oak Lane](#)

"Extensive inappropriate activity" found at Delaware Military Academy

February 20, 2013
By Mark Eichmann

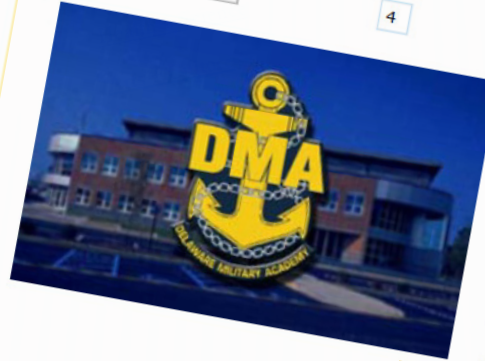
education » State Auditor questions reimbursements to Delaware Military Academy superintendent

ARTICLE

14

4

0



State Auditor questions reimbursements to Delaware Military Academy superintendent

By Joseph Leahy

February 20, 2013

Wednesday, February 20, 2013 - 4:08pm

State Auditor Finds Delaware Military Academy Leader Paid Twice For Expenses

By Richard Deaver Jr.

DELAWARE MILITARY ACADEMY INVESTIGATION

10/23/2013

Delaware Office of Auditor of Accounts - Honesty, Integrity, Accountability



DMA INVESTIGATION

✘ Today We'll Cover:

- + How to approach a sensitive investigation
- + Simple analytical tools used to detect fraud
- + Key fraud indicators in supporting documentation
- + Interviewing techniques, particularly for aggressive people
- + Techniques for corroborating evidence
- + The role that Boards play in fraud
- + The importance of involving oversight bodies in your investigation



VIDEO



Why Should I Care?

FRAUD PREVENTION AND DETERRENCE



Test Your Knowledge!



PERSONAL REIMBURSEMENTS

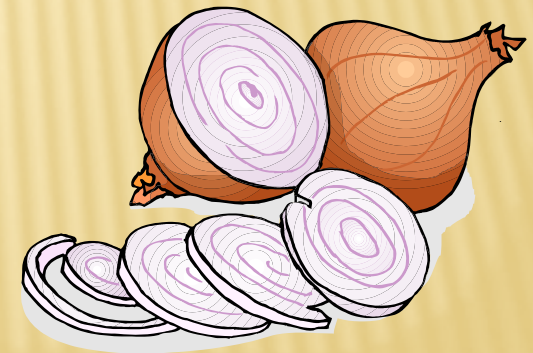
✘ Delaware's Online Checkbook

Voucher	Invoice	Date	User	Acctg Date	Amount	Updated By	Payment	Name	Status	Status	Descr
00004423	REMB	2010-07-22	NWFSCAP	2010-07-22	946.25	NWFSCAP	0000004271	JACK WINTERMANTEL	P	P	Hoagland Advance
00004423	REMB	2010-07-22	NWFSCAP	2010-07-22	500.00	NWFSCAP	0000004271	JACK WINTERMANTEL	P	P	Vietnam Vet Scholarship
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	393.34	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser - paint
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	15.96	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser - Filter
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	43.17	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Bahr - water jug
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	5,940.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	New cadet clothing/shoes
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	72.40	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	BPA Misc
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	643.02	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Scantrons
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	409.30	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	250.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Joe Miller - tailoring
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	957.32	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Bahr - BLT
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	35.32	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Diamond Chemical
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	770.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	DOE - BPA State Conf
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	102.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Eastburn Flowers - Graduation
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	1,388.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Del Park - picnic
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	340.05	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	AT&T
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	100.87	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Jardine - comp supplies
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	39.73	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Verizon
00012133	REMB	2010-07-29	NWFSCAP	2010-07-29	154.00	NWFSCAP	0000005108	JACK WINTERMANTEL	P	P	Lunch new cadets
00012133	REMB	2010-07-29	NWFSCAP	2010-07-29	259.20	NWFSCAP	0000005108	JACK WINTERMANTEL	P	P	Travel



WHICH WAY TO PEEL THE ONION?

- ✘ What is the Organizational Structure?
- ✘ Where are the Records Located and Who Has Access to Them?
- ✘ What Other Players Might be Involved?



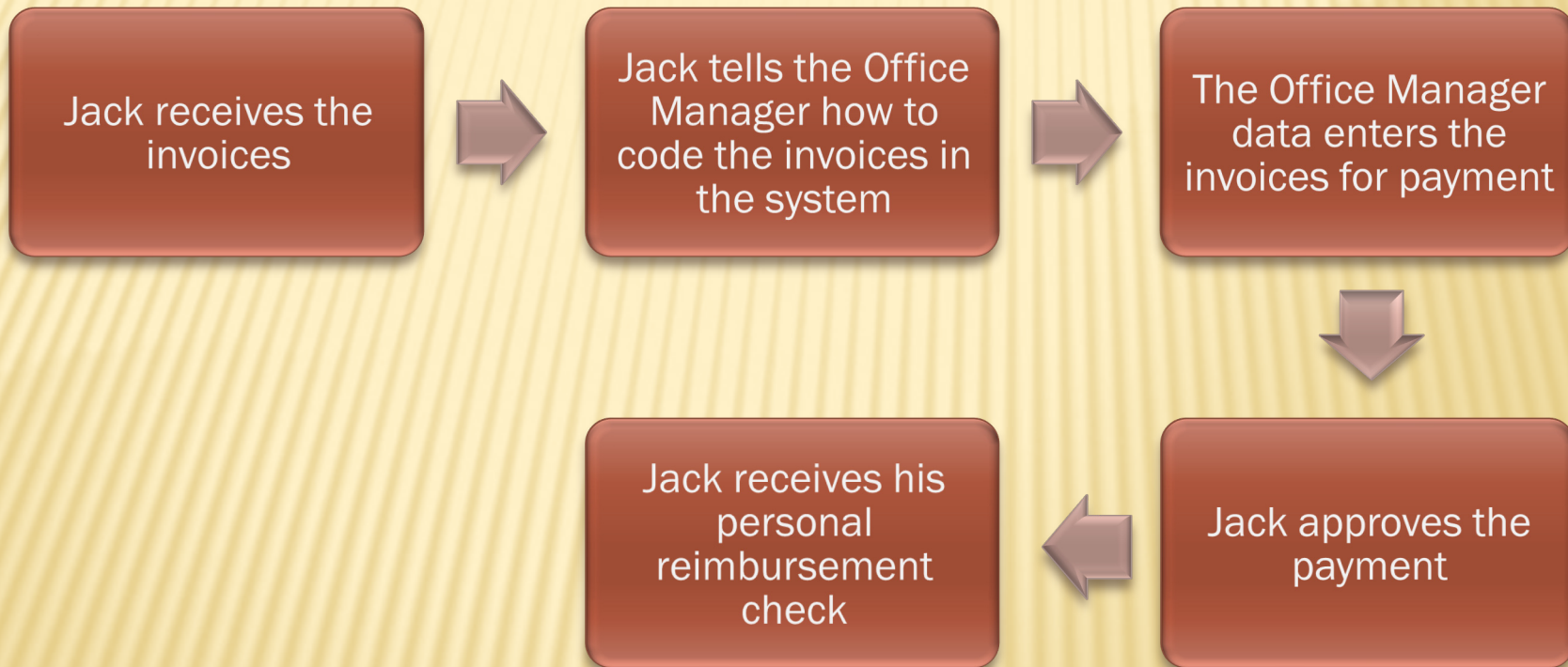


OUR APPROACH

- ✘ Entrance Conference with Board Members
- ✘ Created a Cover Story
- ✘ Obtained the Reimbursement Documents
- ✘ Conducted Process Interviews to Identify Areas Easily Manipulated and Individuals Involved



PAYMENT PROCESS





DATA AND DETAILS

- ✘ The Truth of the Story lies in the Details
- ✘ Review the Data
- ✘ Supporting Documentation
- ✘ Data Analysis

REVIEW THE DATA



Voucher	Invoice	Date	User	Acctg Date	Amount	Updated By	Payment	Name	Status	Status	Descr
00004423	REMB	2010-07-22	NWFSCAP	2010-07-22	946.25	NWFSCAP	0000004271	JACK WINTERMANTEL	P	P	Hoagland Advance
00004423	REMB	2010-07-22	NWFSCAP	2010-07-22	500.00	NWFSCAP	0000004271	JACK WINTERMANTEL	P	P	Vietnam Vet Scholarship
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	393.34	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser - paint
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	15.96	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser - Filter
00009716	Remb	2010-07-27	NWFSCAP	2010-07-27	43.17	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Bahr - water jug
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	5,940.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	New cadet clothing/shoes
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	72.40	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	BPA Misc
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	643.02	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Scantrons
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	409.30	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Keiser
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	250.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Joe Miller - tailoring
00009794	REMB	2010-07-26	NWFSCAP	2010-07-27	957.32	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Bahr - BLT
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	35.32	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Diamond Chemical
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	770.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	DOE - BPA State Conf
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	102.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Eastburn Flowers - Graduation
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	1,388.00	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Del Park - picnic
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	340.05	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	J&T
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	100.87	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	ArDine - comp supplies
00010452	REMB	2010-07-21	NWFSCAP	2010-07-28	39.73	NWFSCAP	0000004745	JACK WINTERMANTEL	P	P	Verizon
00012133	REMB	2010-07-29	NWFSCAP	2010-07-29	154.00	NWFSCAP	0000005108	JACK WINTERMANTEL	P	P	Lunch new cadets
00012133	REMB	2010-07-29	NWFSCAP	2010-07-29	259.20	NWFSCAP	0000005108	JACK WINTERMANTEL	P	P	Travel
00020436	REMB	2010-08-04	NWFSCAP	2010-08-04	476.34	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	CHARGER
00020436	REMB	2010-08-04	NWFSCAP	2010-08-04	10.99	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	AQUARIUM SUPPLIES
00020436	REMB	2010-08-04	NWFSCAP	2010-08-04	210.00	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	BAHR - 9TH GR LUNCH
00020436	REMB	2010-08-04	NWFSCAP	2010-08-04	67.98	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	STAPLES port drive
00020436	REMB	2010-08-04	NWFSCAP	2010-08-04	77.20	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	Travel
00027296	Remb 081010	2010-08-09	NWFSCAP	2010-08-10	97.43	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	Keiser - supplies
00027296	Remb 081010	2010-08-09	NWFSCAP	2010-08-10	339.01	NWFSCAP	0000006597	JACK WINTERMANTEL	P	P	AT&T
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	33.22	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Verizon
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	235.15	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Hoagland - NIOT
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	875.00	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Delaware Brick
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	103.00	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Stickers - Peachtree
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	4,980.10	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Vocab books
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	107.50	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	K&R Graphics Superior Banner
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	600.00	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Books -Enjoy the City
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	145.37	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Supplies
00042963	REMB082410	2010-08-23	NWFSCAP	2010-08-24	575.00	NWFSCAP	0000008596	JACK WINTERMANTEL	P	P	Bahr - Flags NS Bldg
00044742	REMB-Alg 1	2010-08-24	NWFSCAP	2010-08-25	11,522.73	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	Algebra 1 books
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	54.66	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	Postage
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	1,000.00	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	DIAA Dues
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	30.00	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	DNREC Boiler Inspection
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	207.32	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	Bahr - Flag poles Talley
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	23.85	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	Staff Notebooks
00044781	REMB82510	2010-08-24	NWFSCAP	2010-08-25	748.65	NWFSCAP	0000009148	JACK WINTERMANTEL	P	P	Math books
00054102	REMB912010	2010-08-31	NWFSCAP	2010-09-01	727.96	NWFSCAP	0000010362	JACK WINTERMANTEL	P	P	Tibbels
00054102	REMB912010	2010-08-31	NWFSCAP	2010-09-01	105.00	NWFSCAP	0000010362	JACK WINTERMANTEL	P	P	Brooks ticket
00054102	REMB912010	2010-08-31	NWFSCAP	2010-09-01	50.00	NWFSCAP	0000010362	JACK WINTERMANTEL	P	P	Registration fee



REIMBURSEMENT ACTIVITY

Table 1: Superintendent Reimbursements

July 1 – June 30,	Total Reimbursements
2003	\$ 8,220.51
2004	12,935.97
2005	39,569.92
2006	44,245.37
2007	70,130.93
2008	83,389.95
2009	90,988.62
2010	106,889.99
2011	129,897.64
July 1 – November 9, 2011	18,451.53
Total	\$ 604,720.43

WHAT'S WRONG WITH THIS SUPPORT?



Sadlier-Oxford Catalog

<https://www.sadlier-oxford.com/catalog/checkout.cfm>

Sadlier-Oxford
Educational Publishing from PreK-12+

Home : [Log Out](#) [Price & Ordering Info](#) : [My Account](#) [Shopping Cart](#) 524 Items

Browse
By Keyword or ISBN
By Category

Sadlier-Oxford Shopping

1. [Billing Address](#) » 2. [Shipping Address](#) » 3. [Payment Method](#) » 4. [Confirmation](#)

Confirmation

Your Order:

QTY	Item	ISBN	Price	Subtotal
97	Vocabulary Workshop, Grades 6 - 12+: Student Text - Level E	978-0-8215-7110-1	\$8.64	\$838.08
135	Vocabulary Workshop, Grades 6 - 12+: Student Text - Level F	978-0-8215-7111-8	\$8.64	\$1,166.40
142	Vocabulary Workshop, Grades 6 - 12+: Student Text - Level G	978-0-8215-7112-5	\$8.64	\$1,226.88
20	Vocabulary Workshop, Grades 6 - 12+: Student Text - Level H	978-0-8215-7113-2	\$8.64	\$172.80
130	Vocabulary Workshop, Grades 6 - 12+: Student Text - Level D	978-0-8215-7109-5	\$8.64	\$1,123.20
Subtotal				\$4,527.36
Shipping Estimate				\$452.74 *
Total				\$4,980.10 *

524 TOTAL!

The total price shown here is not your final total. If this order is eligible for any discounts based on unit volume or promotions, those discounts are not reflected in the subtotal. If this order is subject to sales tax, that tax has not yet been applied. The correct total price will be applied to your order and appear on your final shipping invoice.

* California contract prices are allowable for educational institutions only and include shipping and handling in the book prices. Items not included in the California submission are charged shipping and handling as follows:
Subtotals below \$60.01 at \$7.95, above \$60 and below \$1000 at 12% and greater than \$1000 at 10%.

WHAT'S WRONG WITH THIS SUPPORT?



William H. Sadlier, Inc.

1-800-221-5175

FEI# 13-5363840

www.sadlier.com

Invoice

0000179896

Page 1 of 1

Bill To

DELAWARE MILITARY ACADEMY
112 MIDDLEBORO
WILMINGTON DE 19804-1621

Ship To PVH198040745

DELAWARE MILITARY ACADEMY
112 MIDDLEBORO
WILMINGTON DE 19804-1621

LATE CHARGES OF 1.5% PER MONTH MAY BE ADDED TO THIS INVOICE IF NOT PAID BY THE DUE DATE POSTED BELOW

Invoice Date	Account Number	Sales Order	Customer P.O.	Ordered By	Order Date	Due Date
8/23/2010	1848089	0001152541	CREDIT CARD		8/20/2010	9/22/2010

Item	Item Description	ISBN Number	Ordered	Qty Shipped	Price	Amount
7113-2	Voc Wkshp ©2005 SE H (12+)	978-0-8215-7113-2	20 Each ✓	20 Each	8.6400	172.80
7110-1	Voc Wkshp ©2005 SE E (10)	978-0-8215-7110-1	97 Each ✓	97 Each	8.6400	838.08
7112-5	Voc Wkshp ©2005 SE G (12)	978-0-8215-7112-5	142 Each ✓	142 Each	8.6400	1,226.88
7111-8	Voc Wkshp ©2005 SE F (11)	978-0-8215-7111-8	135 Each ✓	135 Each	8.6400	1,166.40
7109-5	Voc Wkshp ©2005 SE D (9)	978-0-8215-7109-5	130 Each ✓	130 Each	8.6400	1,123.20

LAST ITEM

Applied From	Transaction Date	Discount Taken	Applied Amount	Total
3143611112-CR	8/23/2010	0.00	4,980.10	4,980.10
				<u>4,980.10</u>

WHAT'S WRONG WITH THIS SUPPORT?



Print Book
Foerster Calculus
have 23
10 copies - solution manual
1-55953654 3
Copyright - 2005
\$748.65
978-1-55953-657-8
Calculus Concepts & Applications 4895
855-995 - MATH

WHAT'S WRONG WITH THIS SUPPORT?



INVOICE

Turn your surplus textbooks into Follett credit.
 You could have enough surplus textbooks to pay
 for your next order!
 Call 1-800-621-4272 for more information.

INVOICE NUMBER
728395A
PLEASE REFER TO THIS NUMBER WHEN MAKING AN INQUIRY

1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-621-4272

SOLD TO: DELAWARE MILITARY ACADEM
 112 MIDDLEBORO RD
 WILMINGTON, DE 19804-1621

82-98700 304315 **PAGE 1**
 DELAWARE MILITARY ACADEM
SHIPPED TO: ATTN: SARAH NOVICK
 112 MIDDLEBORO RD
 WILMINGTON, DE 19804-1621

PO# NONE

DATE	TYPE OF ORDER	BILLER	TERMS 30 DAYS NET
08/26/10	FEDEX GROUND ON 08/26/10	HEARTHRT IS1	08/26/10

QUANTITY	BOOK	UNIT PRICE	TOTAL
SHIPPED 1 CARTON(S) ON 08/26/10 F.O.B. DESTINATION			
1	KEY 05 SOL MAN FOR CALCULUS CONCEPTS AND APPLICATIONS (P) ISBN# 1-55953-657-8 EAN# 9781559536578	32.70	\$32.70
10	KEY 05 CALCULUS CONCEPTS AND APPLICATIONS ISBN# 1-55953-654-3 EAN# 9781559536547	65.10	\$651.00

11 TOTAL \$683.70

SHIPPING: \$64.95

* INVOICE TOTAL	\$748.65
* CREDIT CARD PAYMENT	\$748.65
* BALANCE DUE	\$.00

WHAT'S WRONG WITH THIS SUPPORT?



FOLLETT
Educational Services[®]
 A Follett Corporation Company

INVOICE

Turn your surplus textbooks into Follett credit.
 You could have enough surplus textbooks to pay
 for your next order!
 Call 1-800-621-4272 for more information.

INVOICE NUMBER:
735311A
 PLEASE REFER TO THIS NUMBER WHEN
 MAKING AN INQUIRY

1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-621-4272

SOLD TO: DELAWARE MILITARY ACADEM
 112 MIDDLEBORO RD
 WILMINGTON, DE 19804-1621

82-98700 304320 **PAGE 1**
SHIPPED TO: DELAWARE MILITARY ACADEM
 ATTN: TRACY KACKLEY
 112 MIDDLEBORO RD
 WILMINGTON, DE 19804-1621

PO# NONE

DATE	TYPE OF ORDER	BILLER	TERMS 30 DAYS NET
09/01/10	FEDEX GROUND ON 09/01/10	CATHLEENM	09/01/10

QUANTITY	BOOK	UNIT PRICE	TOTAL
SHIPPED 1 CARTON(S) ON 09/01/10 F.O.B. DESTINATION			
2	HOLT 00 VEN CONMIGO 2 (TEACHERS) ISBN# 0-03-052302-8 EAN# 9780030523021	40.70	\$.00
36	HOLT 00 VEN CONMIGO 2 ISBN# 0-03-052077-0 EAN# 9780030520778	44.05	\$1,585.80
-----			-----
38	TOTAL		\$1,585.80
	SHIPPING:		\$150.65

	* INVOICE TOTAL		\$1,736.45
	* CREDIT CARD PAYMENT		\$1,736.45
	* BALANCE DUE		\$.00

PLEASE SEND PAYMENT TO: FOLLETT EDUCATIONAL SERVICES POST OFFICE BOX 98581 CHICAGO, IL 60693-8581			
THANK YOU FOR YOUR ORDER YOUR TOTAL SAVINGS FROM PUBLISHER NET		\$1,393.20	

WHAT'S WRONG WITH THIS SUPPORT?



Follett Educational Services, Inc. (FES): My Shopping Cart

Page 1 of 1



Please note: The quantities below reflect your original request and may not reflect quantities FES currently has in-stock and available to ship.

Actual quantities available will be updated as you begin your checkout process.

UPDATE QTY AS NEEDED THEN SELECT AN ACTION					
Book ID ISBN	Title	Cond	Price	Order Qty	Ext Price
618709 0030520770	VEN CONMIGO	Used	\$44.05	36	\$1,585.80
Shipping (F.O.B. Destination) and Handling: 9.5% of merchandise total (Minimum: \$5.00)				Subtotal:	\$1,585.80
Sales Tax: FES applies applicable state taxes on non-exempt purchases				Shipping/Handling:	1506
*Applicable S/H and tax applied at time of order submission.				Sales Tax:	
				Total:	173645

Note: Prices shown in red reflect special sale pricing.



Page: 1 of 10
 Billing Cycle Date: 08/20/11 - 09/19/11
 Account Number: 464015242582

- How To Contact Us:**
- 1-800-331-0500 or 611 from your cell phone
 - For Deaf/Hard of Hearing Customers (TTY/TDD)
1-866-241-6567

Wireless Numbers with Rollover

302-494-1180
 302-494-2363
 302-494-6307

Previous Balance	334.33
Payment Posted	-334.33
BALANCE	0.00
Monthly Service Charges	296.94
Usage Charges	0.00
Credits/Adjustments/Other Charges	40.22
Government Fees & Taxes	12.11
TOTAL CURRENT CHARGES	349.27
Due Oct 14, 2011	
Late fees assessed after Oct 19	
Total Amount Due \$349.27	

Add a Line with Family Talk from AT&T

FamilyTalk(R) plans start at just \$69.99/month including 700 Rollover Minutes. Add up to three additional lines for only \$9.99 each. Sign up now by calling 800-449-1672 or visit ATT.COM/ADDALINE



**WHAT'S
 WRONG
 WITH THIS
 SUPPORT?**

Return the portion of this check to the payee.

JOHN J. WINTERMANTEL 11/06 **2467**
 35 COACH HILL DR.
 NEWARK, DE 19711 62-114/311
 338

Date 10-5-11

Pay to the order of AT&T \$ 349.27

Three hundred forty-nine 27/100 Dollars

Citizens Bank Citizens Circle Account

For 464015242582

[Signature]

WHAT'S WRONG WITH THIS SUPPORT?

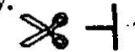


17000 Cantrell RD
Little Rock, AR 72223

#BWNJSZT
#094640152425826#
6843.5.224.47354 1 AV 0.340 1y
JACK WINTERMANTEL
35 COACH HILL DR
NEWARK DE 19711-7637



Return the portion below with
payment only to AT&T Mobility.



Account Number:	464015242582
Total Amount Due:	\$349.27
Amount Paid:	
\$	

* Please do not send correspondence with payment.

Yes, enroll me in AutoPay
Signature required on reverse

**Total Amount
Due by Oct 14, 2011**

Please Mail Check Payable To:

AT&T Mobility
PO BOX 537104
ATLANTA, GA 30353-7104



DATA ANALYSIS

Example 1:

- ✘ Raw Data
 - + Ex. 9/20/2010 purchase of “English books” for \$3,218.34
- ✘ After Review of Supporting Documents
 - + Ex. 9/20/2012 purchase from:
 - ✘ Prestwick House for \$577.26
 - ✘ William Sadlier for \$193.54
 - ✘ Everbind \$2,447.54

Example 2:

- ✘ Raw Data
 - + Ex. 2/22/2011 purchase of “English books” for \$2,447.54
- ✘ After Review of Supporting Documents
 - + Ex. 2/22/2011 purchase from Everbind of \$2,447.54. Support is not original and does not include item descriptions



INTERVIEWS

- ✘ Teachers Who Appeared In Reimbursement Activity
- ✘ Support Staff
- ✘ Office Manager
- ✘ Commandant
- ✘ Jack Wintermantel
- ✘ Formal
 - + Structured, with Purpose
- ✘ Informal
 - + Break Room Socializing
 - + Tour the School
 - + Impromptu Conversations with Personnel



"Jack's motto is, I'll do what I want until they catch me."

"I'm glad my name isn't on those documents."

"He might be mad with me. I want to keep my job."

INTERVIEW QUOTES

His demeanor is "not fuzzy."

He's a "one-man" show!"

"Jack's not supposed to use his credit card anymore, since he got yelled at."

DO INFORMANTS KNOW HOW TO REACH YOU?



Office of Auditor of Accounts
Townsend Building, Suite 1
401 Federal Street
Dover, DE 19901

Stephenie A. Tatman, CPA, CFE
Audit Manager

Phone: (302) 857-3917
Email: stephenie.tatman@state.de.us

Fax: (302) 739-2723

Report Fraud, Waste & Abuse

1-800-55-FRAUD (37283)



CORROBORATE INFORMATION

✘ Internal Resources

- + Entity's records
- + Surroundings
- + E-mails and computer files
- + Personnel

✘ External Resources

- + Public records
- + Third-party records (e.g. vendors, creditors, banks)
- + Social Media sites

BENEFIT OF SUBPOENAED RECORDS



Summary of Wireless Data	Msg/Min/ KB/MB Included In Plan	Msg/Min/ KB/MB Used	Msg/Min/ KB/MB Billed	Billed Rate	Total Charge
FAMILY MSG UNLIMITED					
- Text Messaging Incoming		3,920			0.00
- Text Messaging Out		3,607			0.00
Data Unlimited					
- DATA ACCESS		854,520	854,520	\$0.00/KB	0.00
FAMILY MSG UNLIMITED					
- Multimedia Messaging		118			0.00

Summary of Wireless Data	Msg/Min/ KB/MB Included In Plan	Msg/Min/ KB/MB Used	Msg/Min/ KB/MB Billed	Billed Rate	Total Charge
FAMILY MSG UNLIMITED					
- Text Messaging Incoming		1,550			0.00
- Text Messaging Out		1,486			0.00
DATA PAY PER USE					
- DATA ACCESS		15	15	\$0.01/KB	0.15



TAMING THE MONSTER

- ✘ Remove the root of pride
 - + Authoritative – Expects Others to Use His Military Title
 - + Superior to others, especially young women
 - + Likes to intimidate others

- ✘ Maintain an arsenal of corroborating evidence

- ✘ Mirror their behavior and keep control over the interview



IS THAT A FACT, JACK?

When asked why Jack reimbursed himself twice for the same \$11,000 purchase, he replied,

“That doesn’t make sense. I’m not infallible. I know there’s been at least once, if not twice, where ... I put it in because I thought that was it... the bill came through again and I put it in there to get paid, but if I found that out, there’s no way I got paid twice on two different ones without finding that mistake and putting it back in the account. There’s got to be something in the files that would prove that.”



IS THAT A FACT, JACK?

When we questioned the use of the cell phone lines, Jack stated,

“They’re dead phones – I don’t even have the phones...they weren’t cancelled because ... it’s the same amount. In other words..., when you get them all, it’s just how much you pay. If it’s less than that, you’ll pay more. So, I mean, it was a group plan on that one. If I actually cancelled it, it wouldn’t matter.”



BLIND TRUST

✘ The DMA Board's Reaction

- + No involvement in school finances, even after receiving multi-year findings by external auditors.
- + “The Board requests that all comments relating to leadership and oversight be removed from your report.”
- + “Ultimately, the Board shares responsibility for any duplicate reimbursement that occurred.”
- + Informed Jack that a resignation was not necessary.

✘ How many companies have endured a fraud scheme because of the board's blind trust in its employees?



WHO CARES?

× Public

- + Parents
- + Student organizations
- + School Personnel

× Oversight

- + Delaware Department of Education
- + The school district that held the charter
- + Federal Department of Education – Office of Inspector General

HOW TO IDENTIFY A FRAUDSTER²

5+5



Personal Characteristics

- × Intelligent
- × Inquisitive
- × Egotistical
- × Risk taker
- × Rule breaker
- × Wheeler dealer
- × Hard worker
- × Greedy
- × Complainer
- × Defensive
- × Irritable

Behavioral Red Flags

- × Living beyond means
- × Big spender
- × Unusually close to vendor or customer
- × Lied on resume
- × Legal or financial problems
- × Divorce or family problems
- × Disgruntled
- × Addiction
- × Refusal to take time off
- × Keeps unusual work schedule
- × Unwillingness to share duties
- × Intimidates subordinates

² Obtained from page 46, Vol. 28, No. 4 of the *Fraud Magazine*.



WHERE ARE THEY NOW?

- ✘ Jack Wintermantel retired from DMA on June 30, 2013 (7 months after our Office met with the Board).
- ✘ The State of Delaware Attorney General's Office is investigating the case for criminal prosecution.
- ✘ The School District who holds the charter has been out to observe the changes at the school.

ANY QUESTIONS?

