

Catch Her If You Can-PNIAF

March 16, 2017



Sandhogs



Melissa G. King-\$42 million







Rita Crundwell



Real Invoice



**Illinois Department
of Transportation**

Invoice

City of Dixon
121 W 2nd
City Clerk
Dixon, IL 61021

INVOICE NO. 181482
RESP. CODE 8040
INVOICE DATE 06/22/2007
REVENUE CODE 8308
AUDIT NUMBER
PAYER NUMBER 06814

EXPLANATION OF CHARGES	PAY FROM THIS INVOICE												
	AMOUNT												
<p>LOCATION: IL 28 & Bloody Gulch Road LOCAL SECTION: ROUTE: FAP 318 SECTION: 101TS COUNTY: Lee JOB NO.: C-82-110-08 PROJECT NO.: HS-0318/0317 CONTRACT NO.: 84C28 DISTRICT: 2</p>													
<p>The Agreement executed 6/19/2008 between City of Dixon, and the State of Illinois provides that the city will reimburse the State for part of the construction costs.</p>													
<p>FINAL CITY SHARE:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">L330L01 @ 1%</td> <td style="width: 10%; text-align: right;">\$148,139.04</td> <td style="width: 10%; text-align: right;">\$7,306.95</td> </tr> <tr> <td>Plus engineering @ 15%</td> <td style="text-align: right;">\$7,306.95</td> <td style="text-align: right;">\$1,096.04</td> </tr> <tr> <td style="border-top: 1px solid black;">City of Dixon share</td> <td style="text-align: right; border-top: 1px solid black;">\$5,402.99</td> <td></td> </tr> <tr> <td style="padding-top: 5px;">Payment Due Date: 07/06/2007</td> <td style="text-align: right; padding-top: 5px;">TOTAL DUE</td> <td style="text-align: right; padding-top: 5px;">\$5,402.99</td> </tr> </table>		L330L01 @ 1%	\$148,139.04	\$7,306.95	Plus engineering @ 15%	\$7,306.95	\$1,096.04	City of Dixon share	\$5,402.99		Payment Due Date: 07/06/2007	TOTAL DUE	\$5,402.99
L330L01 @ 1%	\$148,139.04	\$7,306.95											
Plus engineering @ 15%	\$7,306.95	\$1,096.04											
City of Dixon share	\$5,402.99												
Payment Due Date: 07/06/2007	TOTAL DUE	\$5,402.99											

PLEASE MAKE CHECK PAYABLE TO TREASURER, STATE OF ILLINOIS

MAIL TO: Illinois Department of Transportation
Room 322, Harry R. Hanley Building
3300 So. Dirksen Parkway
Springfield, IL 62764

INQUIRIES CONTACT: Sunday Deale at 217/795-4817.

Messy

No Logo →

INVOICE

FAKE INVOICE

INVOICE NO. 78947
RESP. CODE 8040
INVOICE DATE 11/15/03
REVENUE CODE 6505
AUDIT NUMBER
PAYOR NUMBER 06614

DIXON, CITY OF
C/O City Clerk
City Hall
Dixon
IL 61021

EXPLANATION OF CHARGE PAY FROM THIS INVOICE

LOCATION: Route 26 & South Galena Avenue
LOCAL SECTION:
ROUTE : FA314
SECTION : 1012S-3
COUNTY : Lee
JOB NO. : P-92-105-96
PROJECT NO.: FAS-02-39-02/000
CONTRACT NO.: 64362

397 - 11/24/03
also 720037

The Agreement executed between DIXON, CITY OF, and the State of Illinois provides that the city will reimburse the state for part of the construction costs.

CITY SHARE \$1,250,000.00

Val. 235,000

Upon Award

NOW DUE \$500,000.00

Round Dollar Amounts →

No Phone # →

PLEASE MAKE CHECK PAYABLE TO TREASURER, STATE OF ILLINOIS
AND MAIL TO: Illinois Department of Transportation
Room 122, Harry R. Hanley Building
2300 So. Dirksen Parkway
Springfield, IL 62764

Conflict of Interest

1 Q. That's what I'm asking about, sir. Are you
2 familiar with any concept or rule or guideline that Clifton
3 followed that prohibited a member of the accounting force
4 from having an intimate or personal relationship with a
5 client?

6 A. No.

7 Q. Did they ever teach you that in accounting school,
8 that you should not for purposes of independence have an
9 intimate or personal relationship with a client?

10 A. With a client?

11 Q. Yeah.

12 A. No.

13 Q. Okay. Can you tell me any -- strike that.
14 Have you ever read any accounting standards or
15 been taught in any continuing accounting education classes
16 about the potential for problems to develop if an accountant
17 has an intimate personal relationship with a client?

18 A. With any client?

19 Q. With any client.

20 A. No.

21 Q. Okay. Well, what about a client that you're
22 performing an audit on?

23 A. I don't remember ever having anything in any
24 education classes about that subject, no.

Ethics???

Page 32

1 A. Not that I can think of.

2 Q. Do you know what the concept of scepticism is?

3 A. No.

4 Q. Ever heard of that?

5 A. Yes.

6 Q. Have you heard that in the context of the practice
7 of accounting?

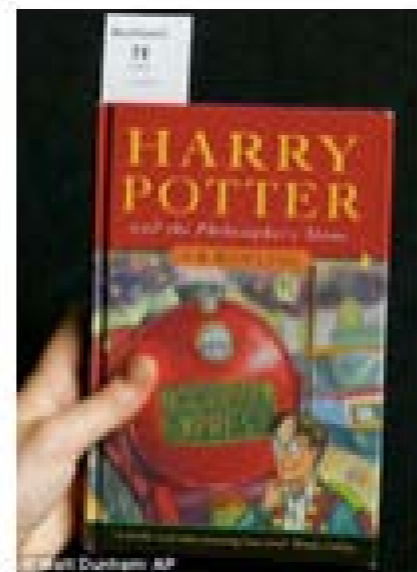
8 A. Not that I can recall.

She went to see the Pope



Lifestyle!

\$1.8 million American Express-private jet charters
\$32,500 Barefoot Contessa private luncheon for 6
\$44,500 Club Level Super Bowl XLV tickets
First Edition Harry Potter




Joan of Arc

WTAE.COM

PATRICIA K. SMITH
CONVICTED OF EMBEZZLEMENT

- "Horrible daughter, wife, mother and friend."
- "Earn their love."
- "...wanted to see what happiness looked like."



1989

- Kathleen Daly-Criminology Magazine

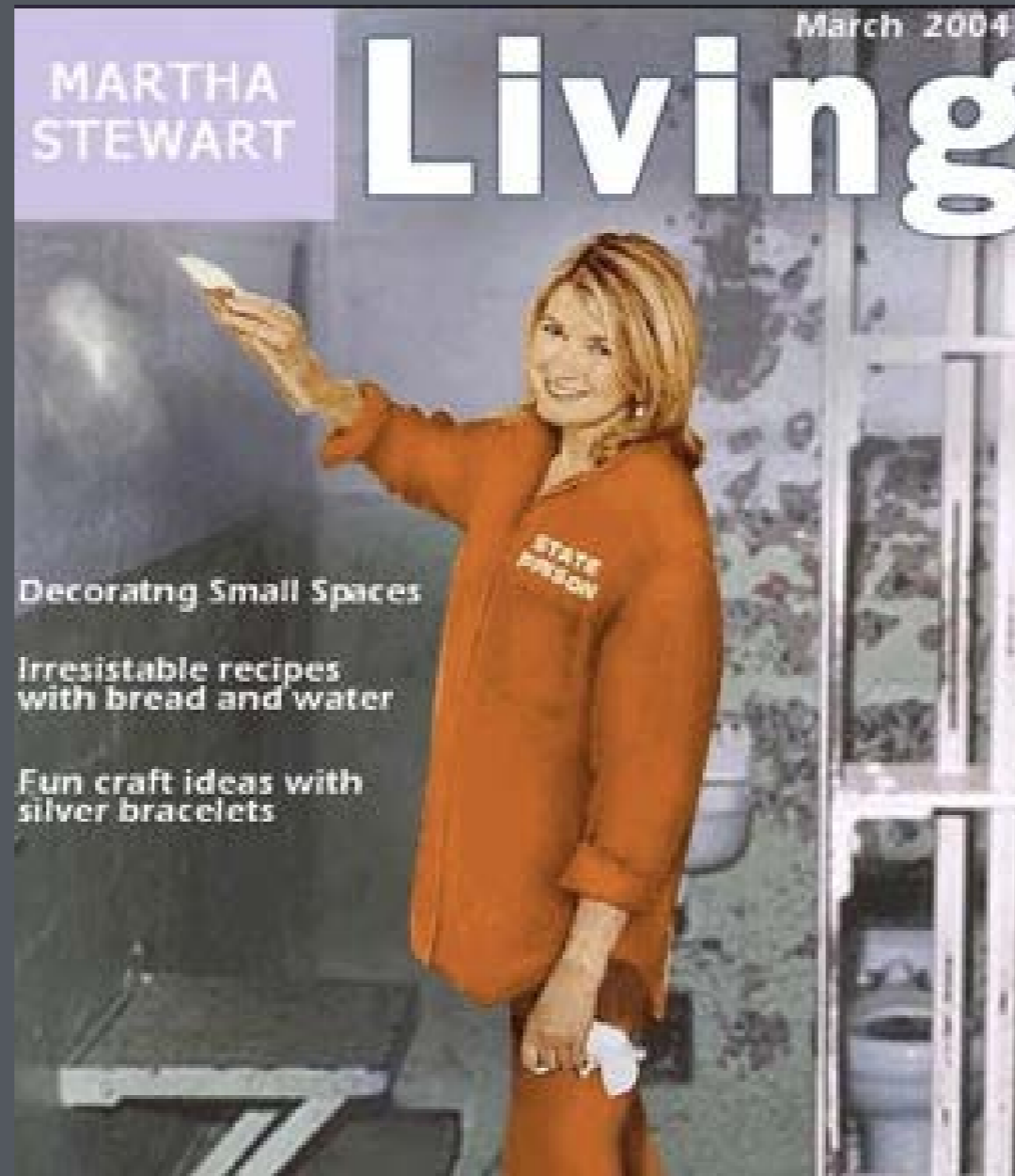
Pink vs. White Collar Crime



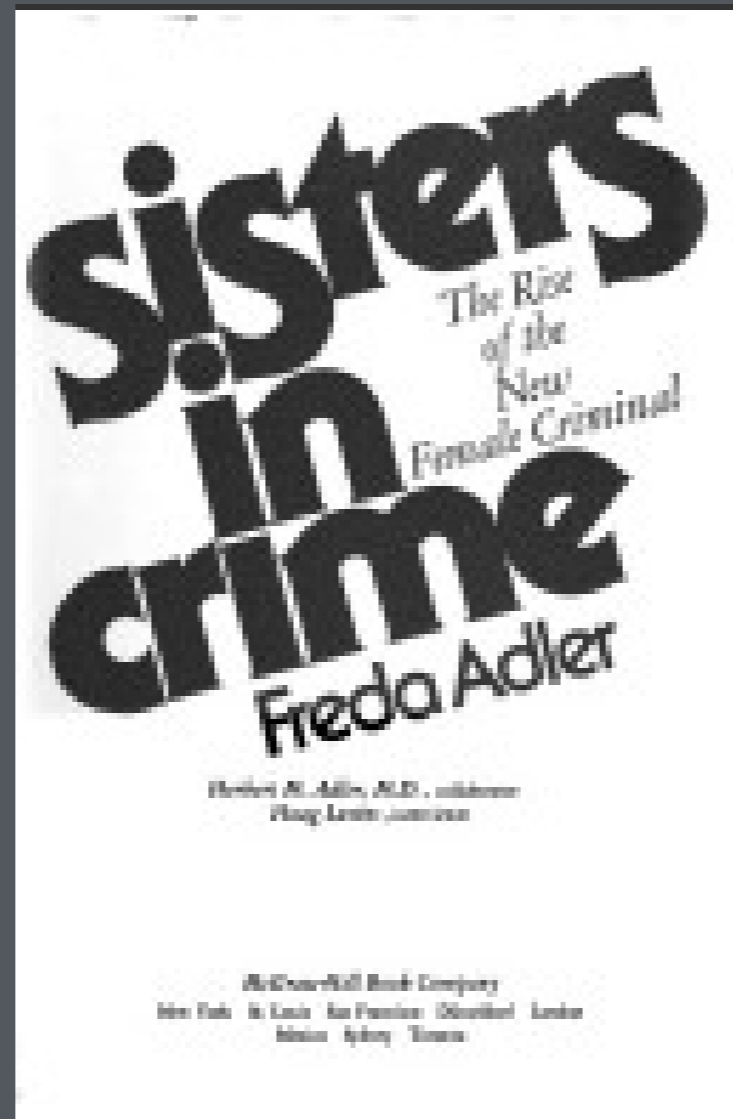
White Collar Crime

High social status and respectability in course of
his occupation
Sutherland 1939

White Collar Crime



Dr. Freda Adler



Women & Prison



Data Source: This graph is based on a number of different datasets that included women in all types of correctional facilities (including jails) and the total U.S. women's population for the corresponding year. For detailed sourcing, see <http://www.prisonpolicy.org/global/women/#historical>. (Graph: Peter Wagner, 2015)

Quiz

WANTED
BY THE FBI

What year?

- 1934
- 1968
- 1972

Who was she?

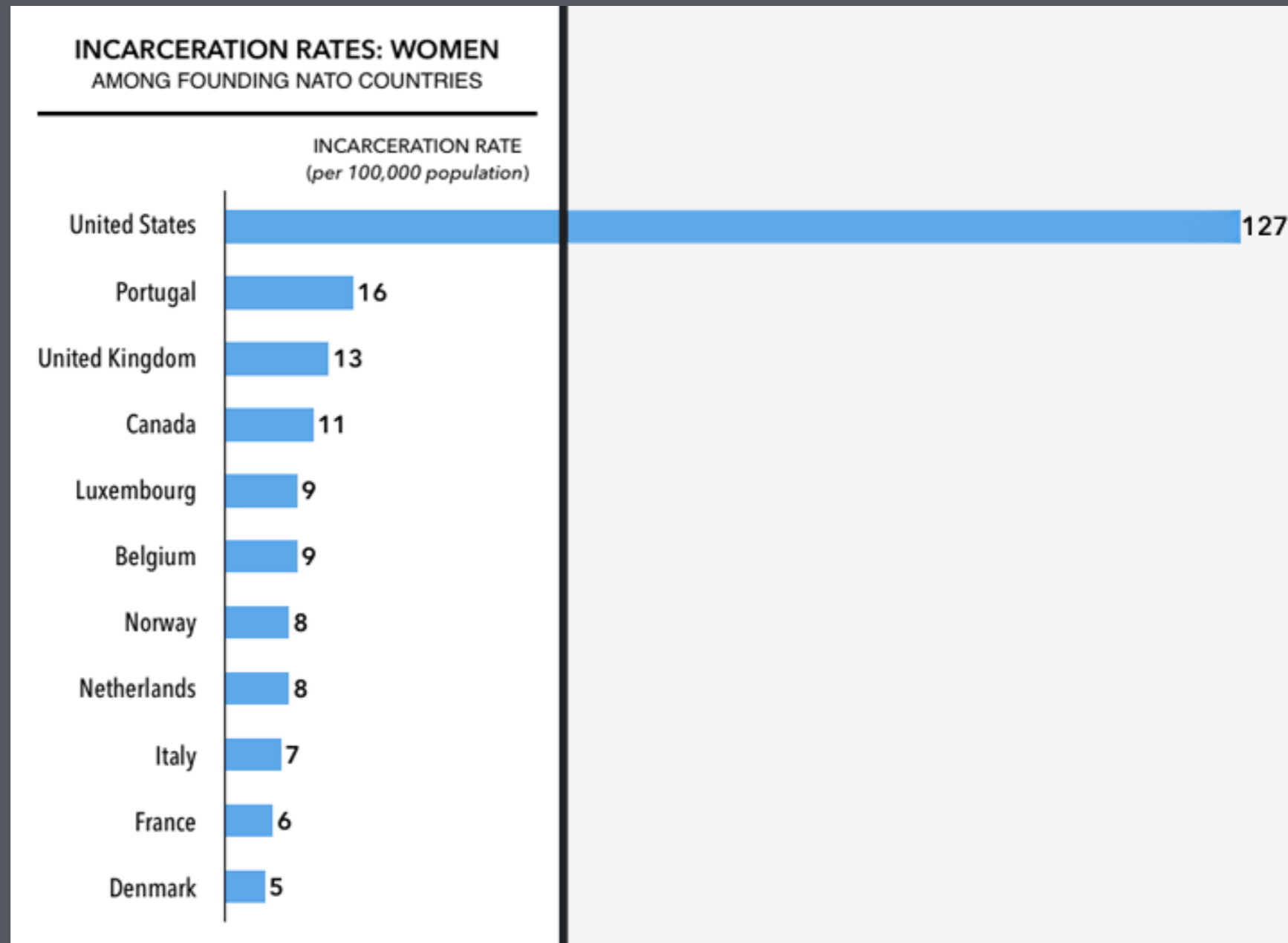
- Patty Hearst
- Ruth Eiseman Schier
- Bonnie Parker

Ruth Eiseman-Schier

Ruth Eisemann Schier



Women & Prison



Women & Prison

Jail Birds

The fastest-growing group of inmates in Oregon: Women. A look inside Coffee Creek.



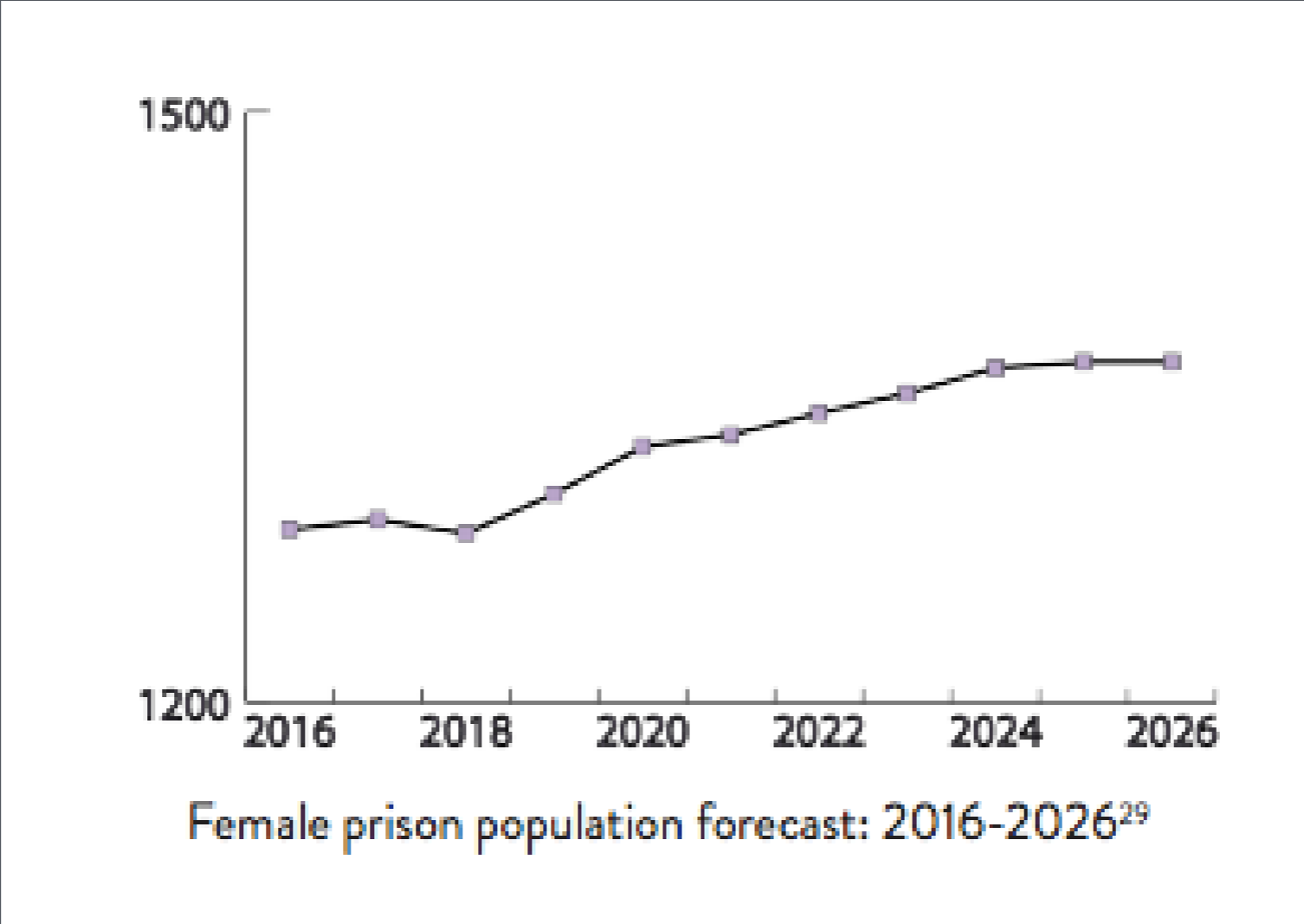
Tags: coffee creek, prison, women in prison, death row



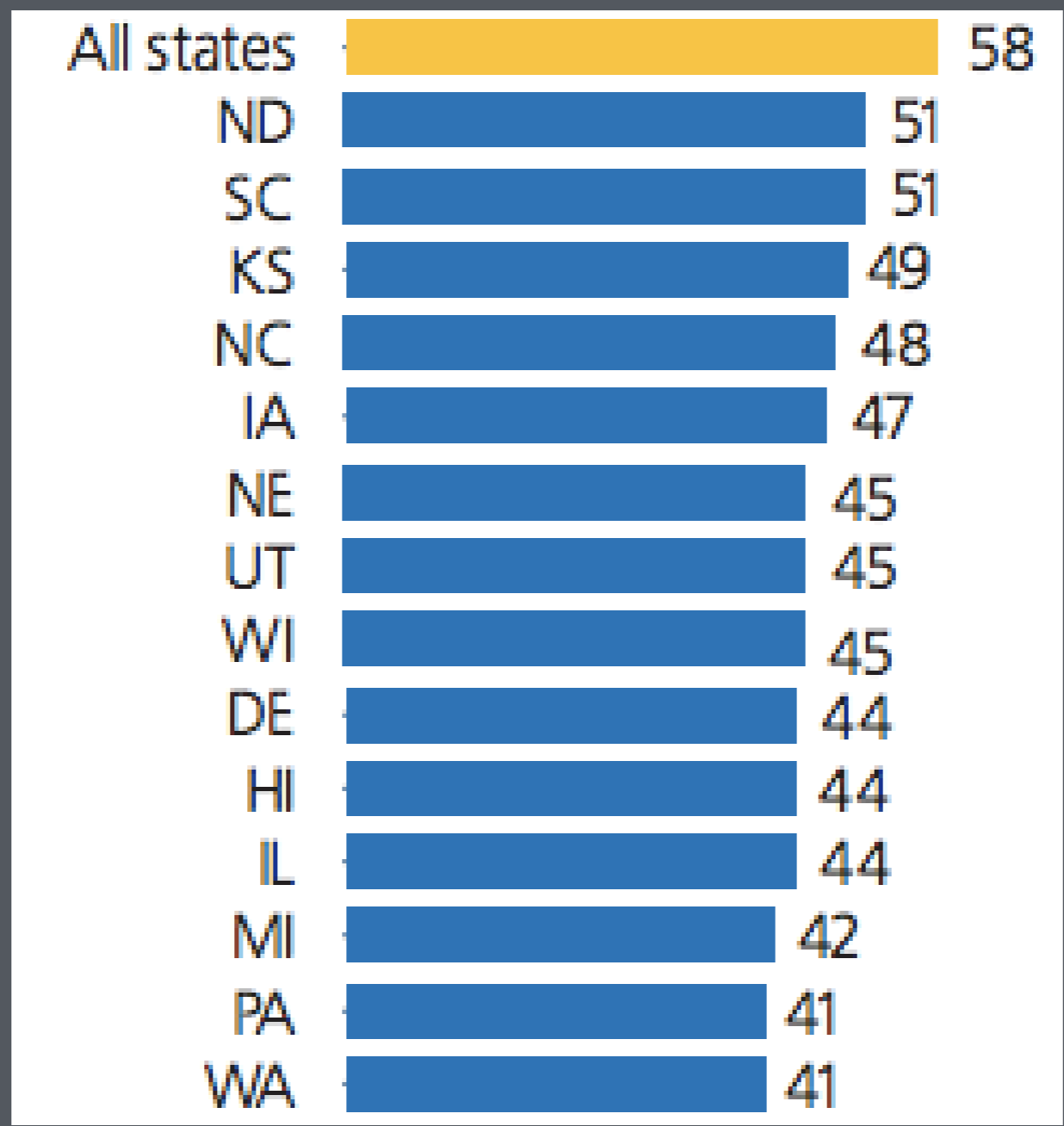
www.pinkcollarcrime.com

PINK COLLAR CRIME

Women & Prison OR



Women & Prison WA

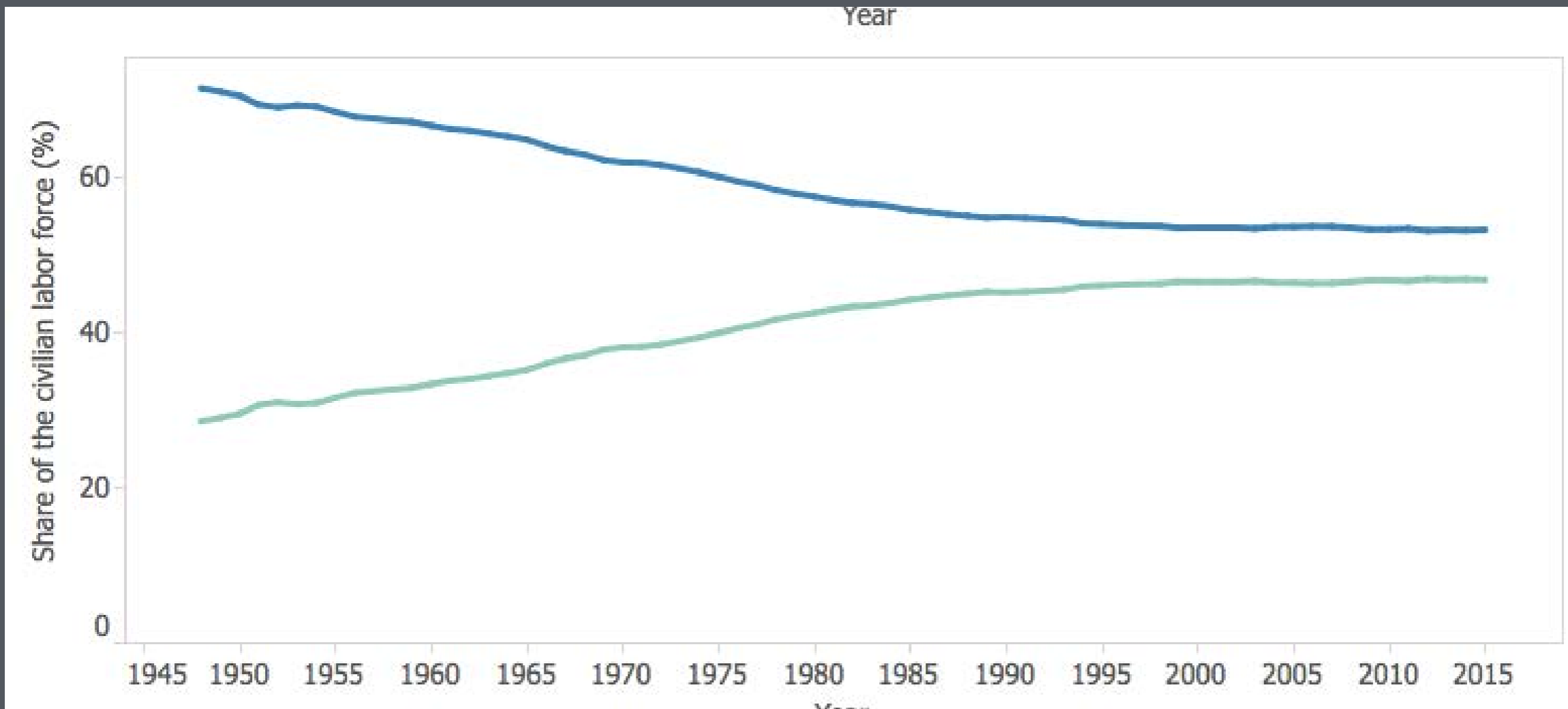


Females in the workforce



Females in the workforce

(US Dept of Labor)



REPORT TO THE NATIONS

ON OCCUPATIONAL FRAUD AND ABUSE

2016 GLOBAL FRAUD STUDY

REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

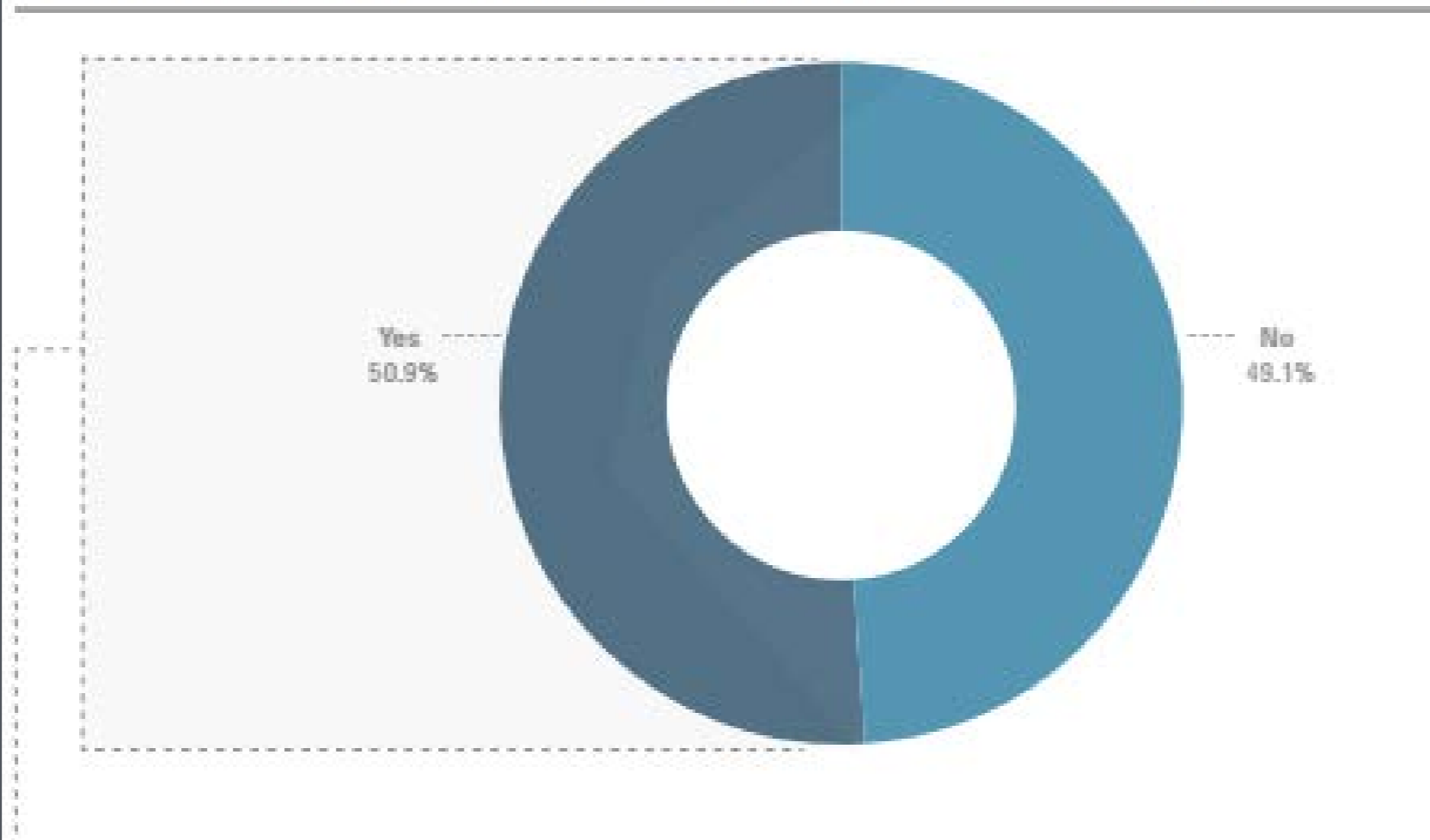


Marquet International
Managing Business Risks Through Strategic Intelligence

THE 2012 MARQUET REPORT ON EMBEZZLEMENT

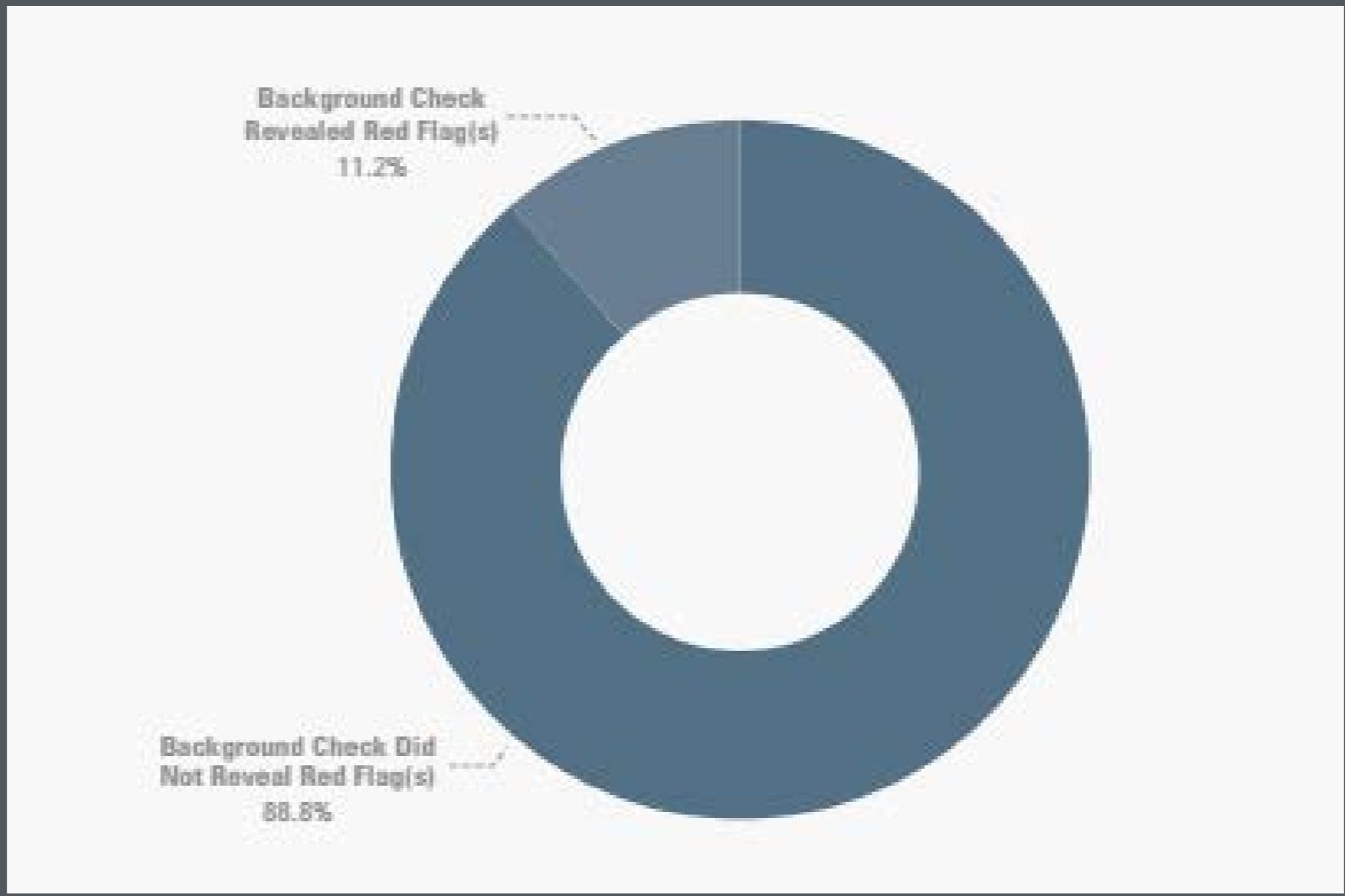
Background Checks??

Figure 61: Background Check Run on Perpetrator Before Being Hired



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

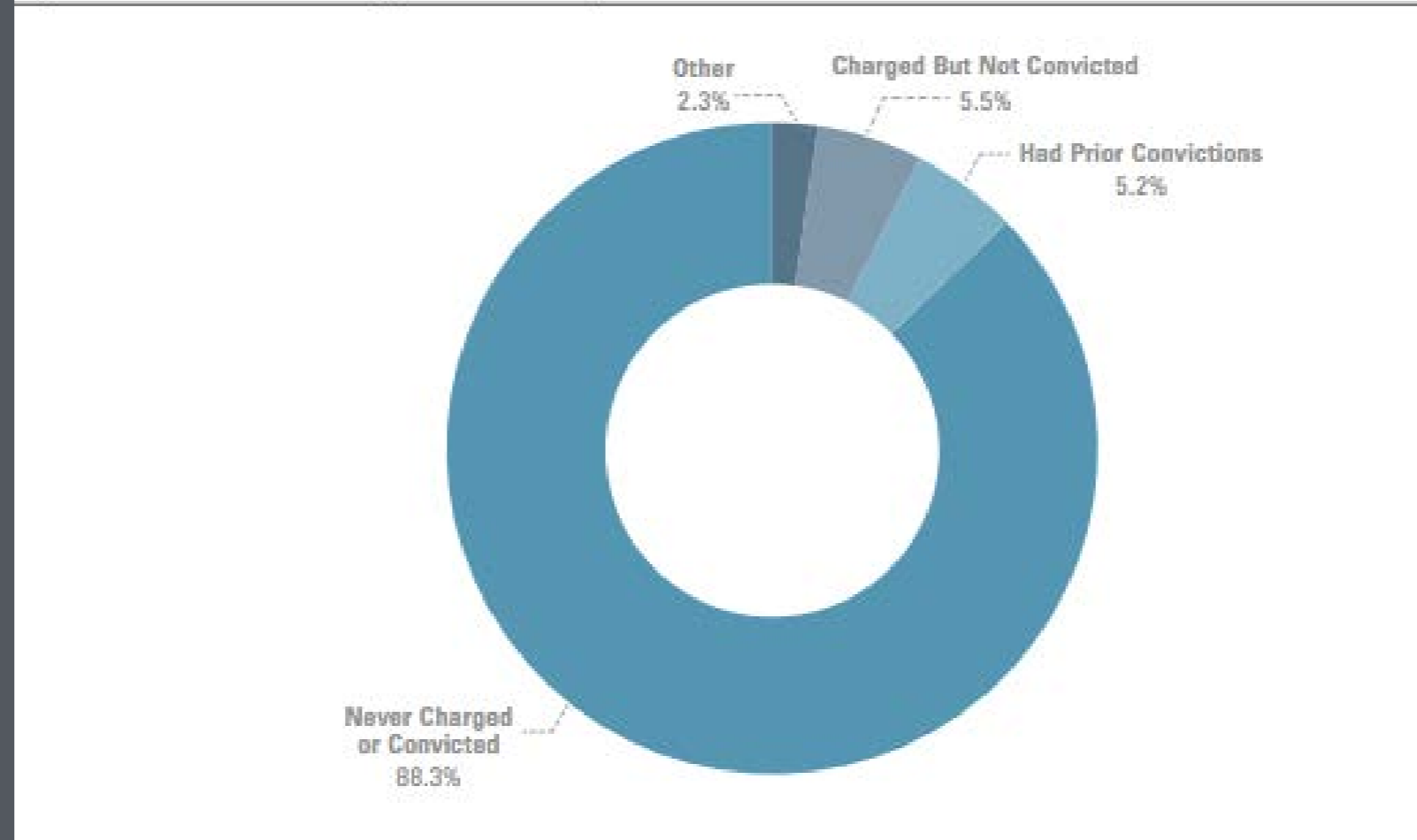
Red Flags



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

Criminal History

Figure 92: Criminal Background of Perpetrator



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE



Sherrie Lynn Burge

[Click here to enlarge image](#)

Bookkeeper accused of embezzling nearly \$1 million

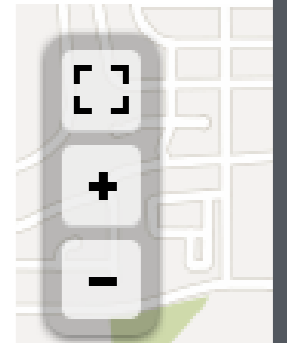
Woman alleged to have stolen over four years from Bend's DENT Instruments

Crimeslist

★ **FINANCIAL CONTROLLER / HR / OFFICE MANAGER (BEND, OREGON)**

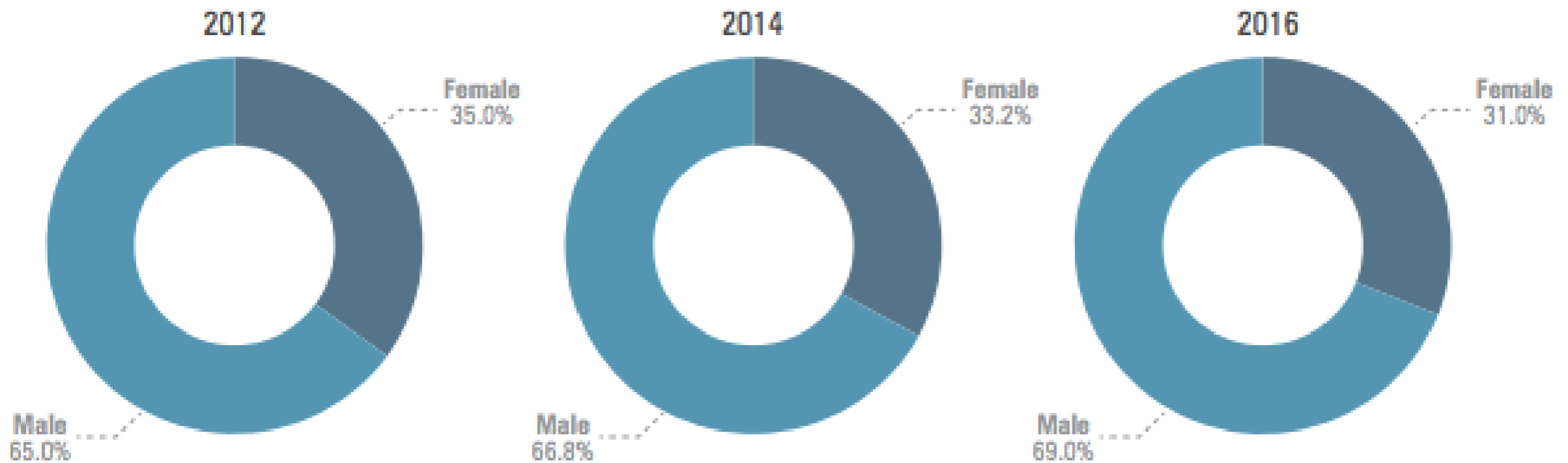
Job brief

Working in the "Green" and "Renewables" fields, DENT Instruments is a leader in the design and manufacture of electrical power and energy measurement instruments. We are seeking an experienced "does it all" team member who can fill a multi-role position as Financial Controller, HR Manager, and Office Manager. You will have one talented assistant to help!



Gender & Frequency

Figure 79: Gender of Perpetrator—Frequency



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE



Gender Median Loss

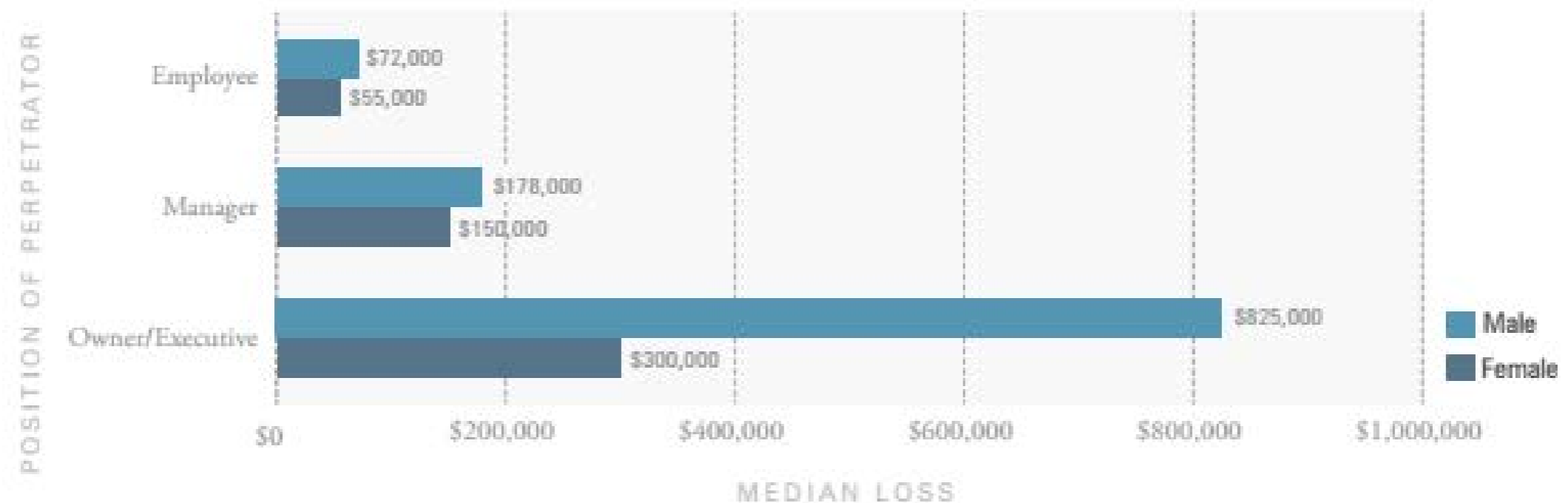
Figure 81: Gender of Perpetrator—Median Loss



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

Gender, Position & Median Loss

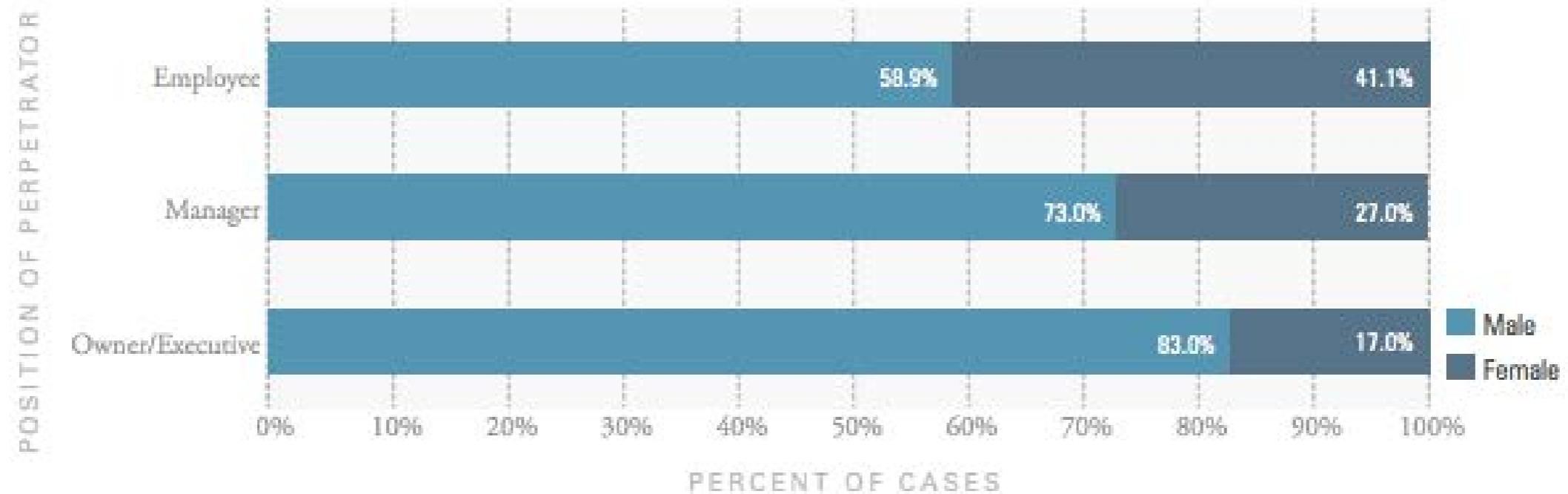
Figure 83: Position of Perpetrator—Median Loss Based on Gender



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

Gender & Position

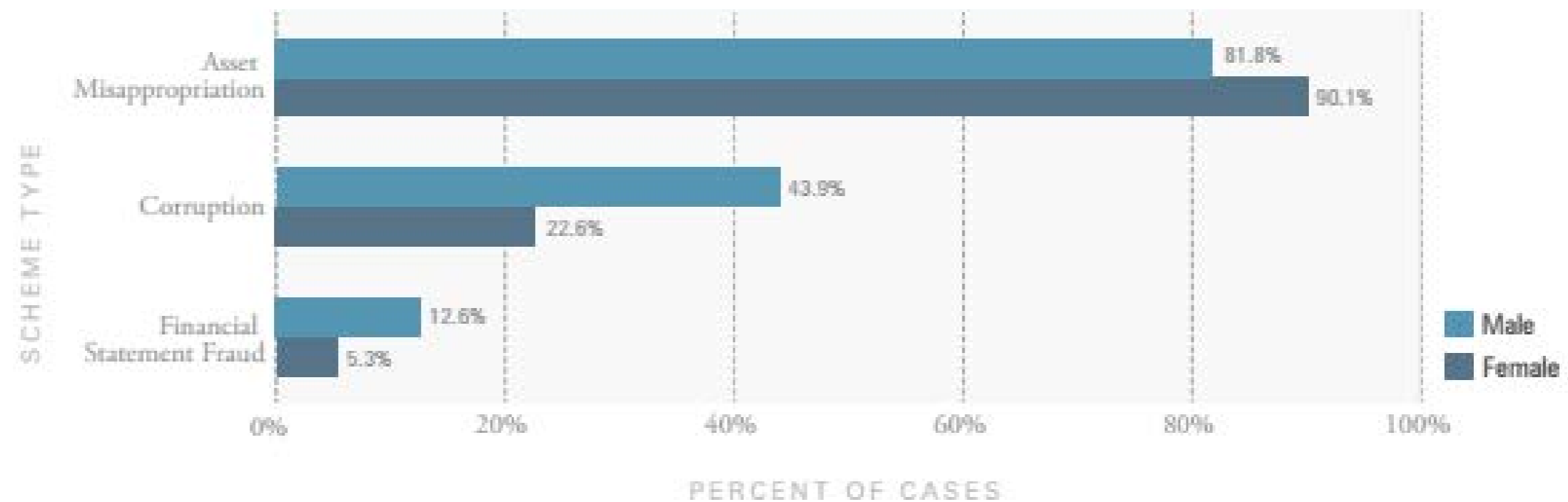
Figure 82: Position of Perpetrator Based on Gender



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

Schemes & Gender

Figure 84: Frequency of Schemes Based on Gender



REPORT TO THE NATIONS ON OCCUPATIONAL FRAUD AND ABUSE

I Am Woman



Who Is She?



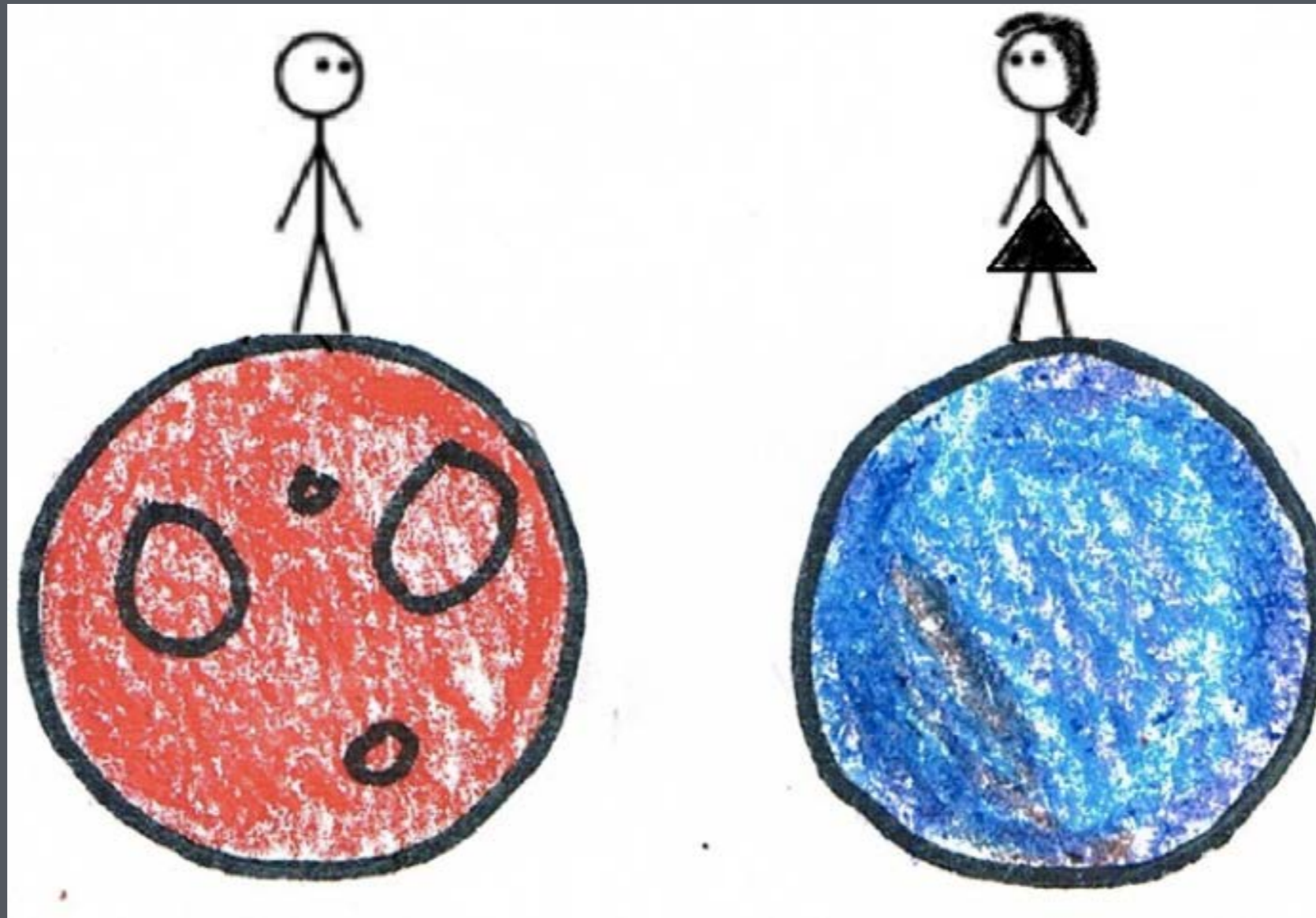
Who Is She?



Who Is She?



Mars vs Venus



Men Are From Mars

Former Finance Director in Winsted Accused of Stealing Millions for Gambling, Mistress

BY MERCY QUAYE

Subscribe to Connecticut Today : CT Today

Like 0 Send



Former

3 Ws



Women Are From Venus

- Joan of Arc
- Dr. Linda Grounds-higher loyalties
- Lifestyle

3 Cs

3 Cs



3 Cs



3 Cs



Who Is She?



Pink Flags



Pink Flags

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0045 2010	
▶ Whether you are entitled to claim a certain number of allowances or an exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.					
1 Type or print your first name and middle initial.		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶				7	
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (Form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)	10 Employer identification number (EIN)	
For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
				Cat. No. 10220Q	
				Form W-4 (2010)	

Pink Flags



Pink Flags



Pink Flags



References

- ACFE Report to the Nations
- Sisters In Crime-Dr. Freda Adler
- International Handbook of White Collar and Corporate Crime
- Women and White Collar Crime-Dr. Mary Dodge
- Dr. Linda Grounds
- www.pinkcollarcrime.com
- Dorothy Zietz Women who Embezzle or Defraud
- Marquet International 2013 Report

Thank You!

www.pinkcollarcrime.com

<https://www.linkedin.com/in/kellypaxton/>

@pdxefe