

Forensic Accounting Case Study Series – sponsored by Deloitte FAS LLP and the Deloitte  
 Foundation  
 Payroll Fraud – Java Golf Club, Inc.  
 Case No. 2-2  
 Appendix 1 - Employee Salary Information

<b>NAME</b>	<b>TITLE</b>	<b>START DATE</b>	<b>12/31/2007 ENDING SALARY</b>
Mark Silverman	CEO	15-May-99	\$162,000.00
Catherine Doe	COO	15-May-99	\$135,500.00
John Smith	Director-Finance & Administration	1-Jan-10	\$0.00
Meaghan Flanagan	Director-Communications	27-Mar-06	\$102,430.00
Edward Thompson	Director- Sales	3-Dec-01	\$100,000.00
Laura Lou	Director-Marketing	16-Jan-03	\$100,000.00
Pamela Laser	Director-Special Projects	19-Oct-05	\$83,455.00
Paul Peters	Counsel	1-Jun-05	\$83,000.00
Lisa Sampson	Director-Membership Services	2-Jun-00	\$78,456.00
Kane Powers	Press Secretary	7-Jan-05	\$74,650.00
Roger Tooler	IT Director	1-Dec-05	\$70,000.00
Angela Yang	Field Manager	12-Aug-04	\$62,000.00
Emily Moore	Human Resources Director	1-Jun-02	\$58,000.00
Dorothy Trap	Assistant to the CEO	2-Apr-07	\$41,400.00
Thomas Finnigan	Development Fellow	5-Sep-06	\$40,500.00
Paula Abnorm	Bookkeeper	6-May-04	\$40,000.00
Tyler Davis	Bookkeeper	28-Jun-05	\$39,000.00
Lindsey Cox	Program Associate	13-Jun-05	\$37,000.00
Tony Samsonite	Research Associate	14-Apr-05	\$36,200.00
Patricia Cashman	Administrative Assistant	2-May-04	\$35,000.00

Forensic Accounting Case Study Series – sponsored by Deloitte FAS LLP and the Deloitte Foundation  
 Payroll Fraud – Java Golf Club, Inc.  
 Case No. 2-2  
 Appendix 1 - ARK W-2

Sum of ARK W-2		Payroll Year		
ID	Employee Name	2008	2009	2010
1	Mark Silverman	\$168,480.00	\$175,219.20	\$182,227.97
2	Catherine Doe	\$140,920.00	\$146,556.80	\$152,419.07
3	John Smith	\$0.00	\$0.00	\$120,079.23
4	Meaghan Flanagan	\$106,527.20	\$110,788.29	\$115,219.82
5	Edward Thompson	\$104,000.00	\$108,160.00	\$112,486.40
6	Laura Lou	\$104,000.00	\$108,160.00	\$112,486.40
7	Pamela Laser	\$86,793.20	\$90,264.93	\$93,875.53
8	Paul Peters	\$86,320.00	\$89,772.80	\$93,363.71
9	Lisa Sampson	\$81,594.24	\$84,858.01	\$88,252.33
10	Kane Powers	\$77,636.00	\$82,611.44	\$83,971.10
11	Roger Tooler	\$72,800.00	\$75,712.00	\$78,740.48
12	Angela Yang	\$64,480.00	\$67,059.20	\$69,741.57
13	Emily Moore	\$80,520.00	\$94,732.80	\$88,242.11
14	Dorothy Trap	\$43,056.00	\$44,778.24	\$46,569.37
15	Thomas Finnigan	\$42,120.00	\$43,804.80	\$45,556.99
16	Paula Abnorm	\$41,600.00	\$43,264.00	\$44,994.56
17	Tyler Davis	\$40,560.00	\$42,182.40	\$43,869.70
18	Lindsey Cox	\$38,480.00	\$40,019.20	\$24,108.45
19	Tony Samsonite	\$37,648.00	\$39,153.92	\$40,720.08
20	Patricia Cashman	\$36,400.00	\$37,856.00	\$39,370.24

Forensic Accounting Case Study Series – sponsored by Deloitte FAS LLP and the Deloitte Foundation  
Payroll Fraud – Java Golf Club, Inc.  
Case No. 2-2  
Appendix 1 - Pay Advance 1

**PAYROLL ADVANCE 1**

**APPLICATION FORM**

Java agrees to advance you through payroll:

Total Advance: **\$ 1,200.00**

In consideration of the payment of the advance, you agree to the following:

**Maximum Amount:** The amount requested cannot exceed two weeks gross pay.  
**Repayment:** Repayments shall be taken directly form the employees next bi-weekly paycheck.  
**Employee Signature:** *Paula Abnorm*  
**Employee Name:** Paula Abnorm

---

**Payroll Date Advance will be Paid:** June 18, 2008  
**Repayment Date:** July 2, 2008  
**Amount to Be Deducted from Pay Period:** \$ 1,200.00  
**Approved Signature:** *Emily Moore*  
**Approved Name:** Emily Moore

Forensic Accounting Case Study Series – sponsored by Deloitte FAS LLP and the Deloitte Foundation  
Payroll Fraud – Java Golf Club, Inc.  
Case No. 2-2  
Appendix 1 - Pay Advance 2

**PAYROLL ADVANCE 2**

**APPLICATION FORM**

Java agrees to advance you through payroll:

Total Advance: **\$ 1,870.00**

In consideration of the payment of the advance, you agree to the following:

**Maximum Amount:** The amount requested cannot exceed two weeks gross pay.

**Repayment:** Repayments shall be taken directly from the employees next bi-weekly paycheck.

**Employee Signature:** *Kane Powers*

**Employee Name:** Kane Powers

---

**Payroll Date Advance will be Paid:** January 28, 2009

**Repayment Date:** February 11, 2009

**Amount to Be Deducted from Pay Period:** \$ 1,870.00

**Approved Signature:** *Emily Moore*

**Approved Name:** Emily Moore

Forensic Accounting Case Study Series – sponsored by Deloitte FAS LLP and the Deloitte Foundation  
Payroll Fraud – Java Golf Club, Inc.  
Case No. 2-2  
Appendix 1 - Pay Advance 3

**PAYROLL ADVANCE 3**

**APPLICATION FORM**

As part of the Java Golf Club Pay Advance Policy, Java agrees to advance you through payroll:

Total Advance: **\$ 4,000.00**

In consideration of the payment of the advance, you agree to the following:

**Maximum Amount:** The amount requested cannot exceed two weeks gross pay.

**Repayment:** Repayments shall be taken directly from the employees next bi-weekly paycheck.

**Employee Signature:**

**Employee Name:** Meaghan Flanagan

---

**Payroll Date Advance will be Paid:** August 11, 2010

**Repayment Date:** August 25, 2010

**Amount to Be Deducted from Pay Period:** \$ 4,000.00

**Approved Signature:** *Emily Moore*

**Approved Name:** Emily Moore