

## ***The Educator Fraud Prism and Implications for Teacher Preparation***

Tonya J. Foust Mead, Office of the State Superintendent of Education, USA

The North American Conference on Education 2014  
Official Conference Proceedings

### **Abstract**

States have been under intense pressure to develop initiatives to detect, deter and investigate educator fraud in response to cries of orchestrated educator cheating on statewide assessments. (Bello, Marislo, & Toppol, 2011). Political leaders appear to be less responsive. Current trends however, indicate a societal push for more stringent consequences of educator white collar crime and corruption. In 2012, a former El Paso district superintendent was sentenced to four years imprisonment \$56,600 in fines, and \$180,000 in restitution for contract fraud and data manipulations. While in Columbus City Schools, the state's auditor found that the district superintendent had presided over a culture of data manipulation that involved changing grades, deleting absences and falsifying the number of dropouts. The Federal Bureau of Investigation joined the case in 2012 in search of possible fraud and misappropriation of federal funds.

These convictions resulting in imprisonment sent shock waves that reverberated throughout the educational community. Teacher certification programs to prepare and warn educators are inadequate for this new landscape.

Keywords: educator fraud, assessment, teacher preparation, test security, fraud prism, fraud triangle, misconduct, corruption, white collar crime, fraud diamond, ethics

**iafor**

The International Academic Forum  
[www.iafor.org](http://www.iafor.org)

## **Introduction**

Teacher preparation programs are ill-equipped to prepare future educators for the sea of change. A review of the literature illustrates the numerous societal factors associated with increased occurrences for educator fraud. Even so, criminologists have yet to create a model to explain this phenomenon. The primary purpose of this presentation is present a new paradigm called the *Educator Fraud Prism*<sup>™</sup> to explain educator fraud, its causes and deterrence to better prepare educator and faculty candidates.

## **Macroscopic Perspectives of Educator Fraud**

Attitudes about Cheating: The Scientific American Mind (2013) posed the question, “Why we Cheat?” and provided a possible rationale that “Everybody does it.” Explanations from microbiologists Fang and Casadevall (2013, p. 30-31) ranged from larger neocortex to cheating helps maintain competitiveness.

Misdemeanor Reform: Even when allegations of educator crime are escalated to the level of the criminal court system, the National Association of Criminal Defense Lawyers (April 2009) recommended a diversion of misdemeanors with little impact upon public safety to lesser penalties (Pew Center, March 2009).

Public’s Perception of Educators: In 2013, Gallup conducted a random sample poll of 1,031 adults to determine the public’s perception of honesty and ethical integrity across professions. Seventy percent of the respondents, when asked to rate the ethical standards of people in different fields using a 5 point Likert scale, rated nurses at the top of the list. Tying in second place were grade school educators and pharmacists.

The high esteem in which the public holds of educators, particularly grade school teachers, run counter to the sector’s placement as the fifth highest industry for reported fraud. Factors that play a role in educator fraud and white collar crime follow.

## **Microscopic Perspective of Educator Fraud**

Poor Economy: Enforcement experts find that increased financial pressures such as personal debts, declining home values, stagnant salaries, and dropping stock prices increase the risk for fraud (ACFE, 2012, 2014). For two years, the education industry has ranked fifth in the top 10 list (ibid).

Secondary Level Education Reform: Increased educator fraud is associated with “high stakes testing” (Kaufman, 2012, p. 1) which occurs when student standardized test scores are factors for teacher and school evaluations. Penalties and rewards are obtained using these indices. Kaufmann (2012) says such practices may have “spurred change, although not in unambiguously positive ways” (p.1).

Variability of Teacher Preparation Program Curricula: There is considerable range of curricula lacking consistency within programs and across settings. Seventy-one percent of newly hired employees entering the teaching profession are prepared at traditional institutions of higher learning, 21 percent receiving their training in

traditional institutions in a non-traditional setting, while 8 percent are prepared in alternative programs located at non-traditional institutions (US Department of Education, 2011).

“Unlike the curriculum of other professions which has some coherence of substance and pedagogy, the teacher education curriculum is widely distributed by rarely coordinated. Many of those who teach teachers do not think of themselves as teacher educators.... And most have little preparation for the task of educating teachers” (Darling-Hammond & Ball, 1997, p. 12).

Randi Weingarten, president of American Federation of Teachers (AFT), a union representing 1 million members, after an address hosted by the American Enterprise Institute responded to an attendee's question indicating preference for a teacher residency program, similar to the practice found in the medical and counseling profession (Weingarten, June 18, 2014).

Lack of Ethics Course work in Teacher Preparation Programs: In 2013, the Association of American Colleges and Universities surveyed 318 employers to identify the skills in demand when hiring. Employers placed the greatest priority on ethics, intercultural skills, and capacity for professional development. Ninety-six percent of the employers identified ethical judgment and integrity as important, while seventy-six percent said it was very important.

In this case, there appears to be a lack of synchronization between the demands of the market and output. Burant, Chubbuck and Whipp (2007) theorized that teacher education programs must emphasize moral sensitivity alongside content knowledge. A year later, Campbell (2008) provided even harsher criticism, “teacher education neglects the teaching of ethics” (Campbell, 2008, p. 372).

Employers aren't the only group to gain from ethical judgment and moral integrity. Students, particularly minorities and the poor benefit also. Gore et al (2007) conducted a longitudinal study of 3,000 students during a three-year period and found that minority students from lower socio-economic backgrounds benefited the most from instructors who held high expectations rooted in sound ethical and moral principles.

Variability of Alternative Pathways to Educator Licensure: In the 1990s, to address a projected shortfall in the nationwide educator talent, alternatives to educator licensure were introduced; many of which provided sparse training and meager support. To meet federal reporting guidelines during this period of rapid build-up, some states included alternative candidates in their definitions of “highly qualified teachers” (HQT) even before these candidates completed their minimal training. (National Commission on Teaching and America's Future [NCTAF], 1996, p. 93; Miller, McKenna & McKenna, 1998; Darling-Hammond, Kirby & Hudson, 1989).

The suspect practice of falsified reporting to imply educators educator preparation and experience did not appear to alarm regulatory authorities. To the contrary, the federal government may have been complicit in misreporting by lowering the baseline previously established for HQT. For instance, the U.S. Department of Education prepared a report to the U.S. Congress that was highly critical of the traditional research-based best practices for certification. Factors known to increase teacher preparation: attendance at schools of education, coursework in education, and practicums in student teaching were presented as possible options not mandatory

requirements for program design. (U.S. Department of Education, 2002).

Variability of Ethical Framework in the Teaching Profession: Opportunities to self deal, tamper with grades and exams, and falsify applications for federal funding have not been counterweighted by the industry. Professions with fiduciary responsibilities such as securities dealers, stockbrokers, psychiatrists, physicians, social workers, certified public accountants, and attorneys, have banded together to form national ethical standards to guide professional behavior (Hutchings, 2014). Conversely, individual educators must school themselves on state and municipal codes to maintain career mobility. Without a uniform, national and standardized code of ethics, Hutchings reasoned, decision making threatens to become spontaneous and capricious. Hutchings warned that the absence of national standards as not in the best interest of students and poses grave risk to educators.

Growing Trend Toward Lex Loci Arguments: An educator may have an increased risk for litigation; particularly if ineffective. In fact, it has been postulated that educators and institutions have a fiduciary responsibility to students in their care (Rumel, 2014). If one were to consider the educator to student relationship to extend beyond the act of imparting knowledge by way of classroom instruction, to assessment, motivation and pupil behavior management to role modeling and ultimately fiduciary obligation, then the education profession is wholly unprepared for such responsibility.

It is clear that educators greatly impact student outcomes. Evaluators found that there was a 52 percentile point difference of student scores when instructed by either a high performing or low performing teacher for three consecutive years (Sanders and Horn, 1998) . Impact extends beyond the classroom walls. Dr. Raj Chetty conducted research and determined that students with one year of ineffective teaching can lose \$1.4 million in lifetime earnings (Chetty, 2012).

Reductions in Oversight Due to Shifts in Employer Profiles: Shifts in employer profiles have resulted in government oversight reductions. According to Brewer and Hantschke (2009) the speed with which charters has entered the market constricts the reach of government; entities that have traditionally protected the public from abuse and self dealing with regulations and compliance.

“Because of the coupling of public operation with powerful ministries, employee unions and so on, the creation of privately-operated public schools enables governments to bypass these intransigent forces that make change from within so difficult. U.S. charter schools have been used as a vehicle to reduce stifling effects of over-regulation and union contracts, without directly challenging the constituencies that benefit from these” (p. 232).

Researchers Severns and Glueck (2014) point to Washington, DC, Chicago and New York City districts where billions were spent to embrace charters. These districts oversee schools that have been called ‘holding pens’ with large percentages of failing students, drop outs, and truant heading straight to jail; not higher learning institutions. The autonomy and increased decentralization proffered traditional schools results in the de-prioritization of policies and procedures to deter occupational fraud. This void leaves an educator class without specific direction, and an industry more prone to fraud.

Shifts in Teacher Demographics: Twenty-five years ago, the number of years experience in education most often cited by educators was fifteen years, according to the National Commission on Teaching for America's Future (2010). By 2007, a colossal drop to one to two years occurred and has held steady eight years later (Headen, 2014). The implications of inexperienced classroom teachers populating public schools, particularly those serving Blacks, other minorities and the poor were not realized. Researchers now show that inexperience undermines stability, hinders reform and threatens student progress.

As the more inexperienced are employed in education, the requirement for job-embedded training in content, pedagogy, ethics, and appropriate interaction become critical. The study "Beginners in the Classroom: What the Changing Demographics of Teaching Mean for Schools, Students, and Society" explored why new teachers leave education. The answer? Lack of support. This lack of support may translate to lowered student achievement. For instance, Hanushek (2010) found that an ineffective teacher can cost a student as much as six months of learning every year. Or re-stated in another way, "in a single academic year, a good teacher will get a gain of one and a half grade-level equivalents, while a bad teacher will get a gain equivalent to just half a year" (pg. 84). Ineffective educators may be at a greater risk or more prone to participate in appropriate, illegal, unethical misconduct.

Shift from Tenured Professor to Adjunct and Part-time Faculty for Post Secondary: The Association of Governing Boards (2013) reported that 70 percent of higher education faculty nationwide are adjunct or "contingent faculty." This is in stark contrast to almost a half century ago, whereby approximately 78.3 percent of higher education faculty were tenure-track and 21.7 percent were non-tenure track. Poor orientation, lagging recruitment schedules, job insecurity, low benefits, and inequitable salaries are employment conditions faced by adjunct faculty. An adjuncts' lack of orientation, professional development, and access to formal assessments to identify instructional deficiencies and develop corrective actions cannot be overstated and can grossly effect student learning. Kezar and Maxey (2013) write "from the moment they are first hired and continuing through their employment, they do not have access to resources such as funding to attend training and conferences to support their professional development" (p. 4).

Industry Denial of Potential for Fraud and Corruption: The education industry is not immune to risks associated with occupational fraud. According to the 2014 Global Fraud Study (ACFE, 2014), the education industry ranked fifth for reported cases of fraud, followed by retail and insurance.

In spite of its ranking, the American Educational Research Association (AER), highlighted scholarly inquiries into education and best practices at its annual convention. More than 13,000 k-12 and post secondary educators participated in 1,600 to 1,700 sessions based upon a telephone interview with Kimberly Ricks, Meetings Associate (T. Foust-Mead, September 2, 2014). In this regard, a search of the terms: fraud, crime, misconduct, cheating, illegal and corrupt yielded just 16 scholarly papers. Of the sixteen presentations, 6 emphasized student misconduct; not adults.

Even beyond the ivy tower of academic research, on-the-ground educators can be found to express, “There are no ethical dilemmas in public education... because there are no ethics. There is no right or wrong. See nothing, hear nothing, report nothings, punish no one. Ethics does not exist,” research participant (Hutchings, 2014, p. 34). This finding is consistent with earlier research undertaken by Fusco (2005) and Segal (2005) in which it was found that the industry appeared to deny the existence of fraud and corruption.

“One impediment to reform that no one is seriously studying in the debate over how to improve public schools is systematic fraud, waste and abuse. This missing is surprising because a number of school districts particularly large urban ones have compiled impressive records of fraud and waste.” (Segal, page xxi)

## **Educator Fraud**

“Occupational fraud occurs when an employee abuses the trust placed in him or her by an employer for personal gain.” (page 6, 2012 Global Fraud Study: Report to the Nations on Occupational Fraud and Abuse, ACFE). Even so, educator fraud has yet to be defined with specificity such that the causes and risks are fully explored. There were futile attempts in the early 2000s to present an expose’ of corruption occurring in education by Segal (2004) and Fusco (2005) but failed to convince.

This article emphasizes fraud, white collar crime and corruption committed by educators internally and/or educational programming service providers who most often possess educational credentials and use inside access to commit fraud and white collar crime within the education sector. Schemes carried out by outsiders are not included in the analysis.

### Image 2. The Fraud Diamond



Criminal behavior is learned (Sutherland, 1955) in association with others who have criminal attitudes and values. How are these attitudes developed? One must consider the literature which draws heavily upon the ‘Fraud Diamond’ indicating that there are four factors involved with occupational fraud: (1) rationalization, (2) incentive, (3) opportunity, and (4) capability (Wolfe, D.T. & Hermanson, D.R. 2004). Wolfe (2004) coined the term “The Fraud Diamond” to summarize the concept, the perpetrator’s

rationalizations that the act is not illegal or that ‘everyone is doing it’, an incentive element present the motive, a perceived opportunity, and the potential criminal has the skills or capability to commit the crime.

## **The Educator Fraud Prism**

While the Fraud Diamond, and its predecessor, the Fraud Triangle, is a universally accepted concept for describing fraud, it is insufficient for analyzing fraud perpetrated by educators in an educational setting. The prism is three dimensional and is viewed through an enforcement risk lens which has the power to bend one’s perception of rationalization, incentive, opportunity, and capability.



Image 3. The Educator Fraud Prism™

Enforcement risk, or the political will and enforcement power a regulatory body has to exact criminal penalties and sanctions, prior history of enforcement, and the perpetrator's assessment of the enforcement risk ultimately determines whether a fraudulent act will be committed once

and whether it will be continued throughout his/her educational career. This a new term and concept. "When people have the opportunity to commit a crime, they weigh the downside such as the risk of getting caught and punished and being stigmatized by society against the upside " (Segal, p. 41).

Current Trends for Stiffer Penalties: A former educator was indicted on 45 counts for mail fraud, fraud related to identity documents and identity theft for his role in leading a ring of proxy cheaters in three states. Further, 140 educators in the Atlanta Public School System were implicated while 35 were charged with 65 criminal counts of false statements, theft by taking, and racketeering. A former El Paso district superintendent was sentenced to four years imprisonment, \$56,600 in fines, and \$180,000 in restitution for contract fraud and data manipulations. Five Philadelphia School district educators were arrested and accused of "perpetuating a culture of cheating" on state exams (Graham, Woodell, & Vargas, May 10, 2014). They were charged with tampering with public records, perjury, forgery, and criminal conspiracy. After an 18 month investigation at Columbus City Schools, Ohio, the state auditor found that the district superintendent had presided over a culture of fraud involving changing grades, deleting absences and falsifying the number of dropouts (Bush & Richards, January 28, 2014). To express the gravity, the Federal Bureau of Investigation joined the case to investigate (ibid).

Historical Perspective: Traditionally, educator fraud cases often resulted in disciplinary actions such as reprimands, suspensions, loss of license and job (Olson & Fremer, 2013). For instance, Jacob and Levitt (2003) while conducting a study of educator cheating in Chicago, predicted that if the allegations were substantiated, the educators suspected cheaters would face disciplinary action.

#### Rationalization

Although any illegal act is a considered a crime to be prosecuted and punished accordingly; society has viewed white collar crime as a victimless. Academicians specializing in legal policy de-emphasize the harm caused by fraud and endorse lenient sentencing (Podgor, 2007). "Fraudsters view their crimes as being victimless, not dangerous to society and causing no visual or physical damage to anyone or anything" (Perri, 2011, p. 44). Other rationalizations include poor working conditions and low salary levels.

K-12 Salary: The National Education Association (NEA) reports that teachers have a lower starting salary than other professions requiring similar skills and

responsibilities. As teachers invest more years into teaching and gain experience, the pay gap widens. (NEA, n.d.).

The annual pay for teachers “has fallen sharply over the past 60 years in relation to the annual pay of other workers with college degrees.” Further, in a review of salary data, they argue that “the average earnings of workers with at least a four year college degree are over 50 percent higher than the average earning of a teacher.” (NEA, p. 1.).

Teachers and educational support personnel “often work two to three jobs to make ends meet” (pg. 5). The Center for American Progress, posted similar findings (2014). Teacher heads of households with ten years experience qualify for federal assistance. In addition to welfare, more than 20 percent of teachers in eleven states hold a second job to earn more money (ibid).

This conclusion conflicts with the those rendered by the U.S. Bureau of Labor Statistics (USBLS) in its annual National Compensation Survey (NCS, 2013). Lawrence Mishel, President of the Economic Policy Institute explained that the method by which USBLS calculates teacher salary is based upon the days worked (190 official school days divided by five, resulting in a 38 week work year) in comparison to the 48 to 52 work weeks non-educators are expected to work annually. Therefore, the NCS data grossly underestimates the hours teachers work each year and significantly overestimates annual teacher salaries based upon a hypothetical hourly wage rate.

Contingent Faculty. Part time, contingent and/or adjunct professors represent 74.7 percent of US faculty. (April 28, 2014, The Atlantic). The America Federation of Teachers interviewed 500 part-time and adjunct faculty members. Fifty-seven percent indicated that their salaries were inadequate while 41 percent said that job security was not meeting their expectations (March, 2010). What specifically does ‘not meeting expectations mean?’

The Association of University Professors compared salary data for contingent and tenure track professors. Based upon \$2,700 pay per three-credit course and calculated to \$21,600 annual salary (four course per semester) in contrast to the average \$66,000 starting salaries for tenure-track professors (2010). Segrán of *The Atlantic* cited *New York Times* whereby an adjunct “has been reduced to sleeping in her car, showering at college athletic centers and applying for food stamps” (The Atlantic, Adjunct Revolt: How Poor Professors Are Fighting Back, April 26, 2014, p 1).

### Incentive

A common incentive to commit a crime occurs when a person’s earned income is not adequate to meet the desires, wants or needs of an individual.

Bonus and Rewards; According to Eckstein of the International Institute for Educational Planning (2003), global educational reform “are frequently submitted to abuse and even systematic corruption”(p. 34). “The prevalence of cheating is shown to respond to relatively minor changes in teacher incentives” (Jacob and Levitt, 2003, p. 846). Such pressures include the threat of punishment for low scoring schools and the opportunity for reward in high performing schools.



These findings were mirrored by the Atlanta Public Schools Special Investigator's Report (2011) and cited in Kaufmann (2012):

“intense fear of failure to meet annual performance targets for student achievement, culture of fear, retaliation and intimidation, failure of principal and administrative leadership and the use of an incentive's policy,” (p. 6)

Teacher competitive pressures and working conditions, considered secondary incentives were cited by Kaufmann (2012) and included the desire

‘to be first and nobody wanted to be last’ and to move up to older more prestigious grade levels, teaching lower grades were perceived as a demotion. Educators who participated in fraud and corruption were awarded after-school posts and preparatory periods if participated and conversely, were assigned to problem classes or not given the opportunity to move to teach students at higher grade levels, if refused to participate.” (p.7)

Poor Qualifications and Experience to Meet Aggressive Goals: While reform introduces myriad forms of incentives, it has simultaneously liberalized the certification requirements and lowered experience levels of teachers. A U.S. Department of Education survey cited in the *New York Times* found that 25% of teachers in secondary public schools “lacked academic qualifications in the subject they teach, particularly in poorer school districts.” (Jerald, C., Ingersoll, R. 2002: New York Times. 2002, August 22. In: New York Times, A12). This is striking considering that younger, less experienced teachers were more likely to cheat than teachers with more experience (Jacob and Levitt, 2003).

### Opportunity

A key aspect of white collar crime, particularly in the education sector is the pressures caused by perceptions that (1) ‘everybody does it, so I will too, (2) there is no one to judge me critically and (3) no one to stop me.’ How is this criminal behavior likely in an educational setting, considering that the general public holds the highest regard for educators, particularly grade school teachers? (Gallup, 2013).

Differential Association: Edwin Sutherland (1978) reasoned that when a law-abiding person interacts socially with criminals in an intimate setting, this person, as a consequence of the social interaction can make poor decisions leading to criminality. With increased frequency of the illegal act, the more skilled the person becomes in committing successive crimes. This theory became known as ‘Differential Association’, developed in collaboration with Donald Cressey.

Management's Unclear Messaging: How is it that in some educational settings, crime is committed and in others it is not? Jeffrey (1965) concluded that there are incidents in some settings because such sites lacked positive social reinforcers and role modeling in comparison to similarly situated places with correspondent populations and workforce, who used positive social pressures and role modeling to deter fraud.

Within the literature, executive leaders situated at the pinnacle of an organization are expected to use communication and role modeling to support ethical decision-making (Brown et al, 2005). “These top managers create and maintain an ethical culture by consistently behaving in an ethical fashion and encouraging others to behave in such a manner as well.” Ardichvili, et al 2008, p. 2). The Association of Certified Fraud Examiners adds, “employees will do what they witness their bosses

doing” (Tone at the Top, ACFE, n.d, p.1). Creating and enforcing clear conduct codes, acceptable behaviors, and expected procedures and paramount for management (Trevino et al, 1999).

Weak Internal Controls and Lenient Oversight: The failure of top managers to model ethical behaviors, identify impermissible conduct, clearly communicate acceptable acts and to enforce them place an educational institution at grave risk for fraud. According to the Association of Fraud Examiners (Tone at the Top, n.d.),

“there are many different forms of misconduct that go on in the workplace and are observe by employees every year. Yet, many employees do not report this unethical conduct. Only 55 percent of employees said that they reported misconduct they observed in the workplace; a 10 percent drop from the previous survey conducted in 2003” (p.4)

Reasons given for not reporting: employer failed to take corrective action, disclosure of complainant identity, retaliation, and uncertainty of whom to contact. “Employees who witnessed their company actively following its code of ethics were the *most* likely to report misconduct in the workplace, according to the 2005 National Business Ethics Survey (Tone at the Top, n.d., pg. 4).

### Capability

Possession of certain skills and tools are a requirement for committing fraud. Another aspect of capability; access is often overlooked. While automated internal control systems mechanisms do much to deter educator fraud; inadequate supervision by an immediate supervisor greatly increases the threat.

Poor Management Training: School leader programs are wholly inadequate to meet the needs of candidates. Reference materials are outdated and are not aligned to generally accepted practices of leadership (AACTE, 2001; Copland, 1999; Elmore, 2000; Lumsden, 1992; McCarthy, 1999; Murphy & Vriesenga, 2004).

Poor Classroom Supervision: As some educational leadership programs may provide training in labor law, negotiations, personnel policy; finding the time to supervise employees has been a challenge. Chait (2010) found that “many schools currently lack the staff capacity—both in terms of expertise and staff hours—to observe all of their staff and write up their findings throughout the year (p. 9).”

Top Level Access and Authority: Capability within top management involves using one’s inside knowledge, access and authority for controlling resources and directing subordinates to commit illegal acts. In separate cases, school district superintendent leaders in El Paso, Texas; Atlanta, Georgia; and Camden, New Jersey were alleged to have either awarded themselves unauthorized performance bonuses, manipulated student enrollment, participated in a grade fixing scheme, falsified student transcripts, tampered with state standardized assessments and/or instructed subordinates to do. (Sanchez, 2006) (Zubrzycki, 2012). The former executive director of a public charter school in the District of Columbia was sentenced to 9 months in prison for embezzling \$29,000 of federal funds. (OIG, April 24, 2014).

## **Deterrence Landscape**

The Educator Fraud Prism<sup>TM</sup> considers the traditional assessment of the enforcement risk as relatively low. Therefore, this section discusses the manner by which the perception will be elevated in coming years.

Increase the Certainty of Punishment: The probability that a crime will be discovered and the length of time from discovery of an investigation, to court proceedings, due process and ultimately punishment, greatly impacts a potential criminal's assessment of risk (Albercht, 2014). The lack of clarity regarding what constitutes an offense considered in an administrative, civil and or criminal proceeding may fester an environment ripe for fraud.

Further, the industry is moving toward penalties and sanctions that are so dreadful that the wrongdoer will not commit the offense in the future (Jeffery, 1965). Further, the industry has gradually raised educator awareness about the negative consequences of committing an offense by showcasing (as appropriate) the actual infliction of the punishment upon the wrongdoer (ibid).

Community Outreach and Confidential Informants: Segal (2005) notes that the effects of fraud can be devastating. Segal concluded that "the most academically beleaguered school systems tend to be the ones with the longest most serious, most systematic investigative records" (page, xxii). Likewise, the same detrimental effects can be found on a global scale. Ferraz et. Al (2011) examined federal education misappropriation data from Brazil's local government and determined that fund leakages impact educational attainment. Based upon evidence from 56 countries whose students participated in the Program for International Student Assessment (PISA), reductions in educational resources resulting from funding misappropriations can reduce educational quality and that "there was a strong negative association between a country's corruption level and its performance on the international standardized exams." (Kaufmann, Kraay, & Mastruzzi, 2009, p. 24). This author has proposed an aggressive public and community outreach program to inform the public that educator fraud is not victimless and has a negative lifelong consequences for students persist.

Policy Development and Laws: The knowledge of the consequences of illegal acts are unnecessary for most law-abiding people (Packer, 1968; Zimring and Hawkins, 1973; Andenaes, 1974, Wikstrom et al 2012). McCabe (1999) U.S. Department of Education, OIG (2013) however, when addressing educator misconduct recommended the establishment of clearly written and interpreted institutional policies, laws, regulations, and sanctions to address fraud and is slowly becoming the norm.

Visibility of Enforcement Personnel: There is substantial evidence that increasing the visibility of enforcers responsible for the prevention and detection of crime can significantly heighten the perceived risk of apprehension and may deter crimes in the process (Nagin, 2013). To change the perceptions of lenient oversight and to formally impose societal pressures at the district level, three of the largest school districts, New York City, Chicago and Los Angeles, established independent enforcement agencies known as inspectors general to provide oversight for educational programming. (Segal, 2004). This author has proposed similar enforcement agencies across the

nation. The primary purposes of these offices would be to detect, deter and investigate fraud, waste and abuse and would be manned by professional auditors and investigators independent of state and local school management.

## References

- American Academic (March 2010), *A National Survey of Part-Time Adjunct Faculty*. Volume 2. American Federation of Teachers. Retrieved from: [https://www.aft.org/pdfs/highered/aa\\_partimefaculty0310.pdf](https://www.aft.org/pdfs/highered/aa_partimefaculty0310.pdf)
- American Association of Colleges for Teacher Education. (2001, March). *PK-12 educational leadership and administration* (white paper). Washington, DC.
- Ardichvili, A.A., Jondle, D.J. & Mitchel, J.A. (2008) *Characteristics of Ethical Business Cultures*. Retrieved from <http://files.eric.ed.gov/fulltext/ED501640.pdf>
- Aris, H., (April 29, 2011), *Yonkers School Teacher Charged with Tampering of Students' Transcripts*. Yonkers Tribune. Retrieved from <http://www.yonkertribune.com/2011/04/yonkers-school-teacher-charged-with-tampering-of-students-transcripts>
- Association of University Professors (2010). *The Annual Report on the Economic Status of the Profession: 2011-2012*. Retrieved from <http://www.aaup.org/file/2011-12Economic-Status-Report.pdf>
- Associated Press, (November 27, 2012), *Six Educators Indicted for cheating: two still active in classroom*. Retrieved from <http://msbusinesss.com/blpg/2012/11/27/six-educators-indicted-for-cheating-two-still-active-in-classroom>
- Awdry, R., Sarre, R. (2013) *An Investigation in to Plagiarism Motivations and Prevention techniques: Can they be Appropriately Aligned?* International Journal for Educational Integrity Vol. 9 No. 2. Devenber 2013, ISSN 1833-2595 (p. 35- 49).
- ACFE, (date unknown) *Occupational Fraud: A Study of the Impact of an Economic Recession*, Austin, Texas.
- ACFE (date unknown) *Tone at the Top: How Management Can Prevent Fraud in the Workplace*. Retrieved from: [http://www.acfe.com/uploadedFiles/ACFE\\_Website/Content/documents/tone-at-the-top-research.pdf](http://www.acfe.com/uploadedFiles/ACFE_Website/Content/documents/tone-at-the-top-research.pdf)
- ACFE, (2012) *2012 Global Fraud Study: Report to the Nations on Occupational Fraud and Abuse*, Austin, Texas.
- Barns, P. and Webb, J. (July 27, 2011) *Reducing an organization's susceptibility to occupational fraud: Factors affecting its likelihood and size*. International Fraud Prevention Research Center, Nottingham Business School and Leeds Business School, UK. Retrieved from [http://www.cism.my/upload/article/201107271223530.reducing\\_an\\_organisations\\_susceptibility\\_to\\_fraud.pdf](http://www.cism.my/upload/article/201107271223530.reducing_an_organisations_susceptibility_to_fraud.pdf)
- Bass, D. (Winter, 2010). *Fraud in the Lunchroom*, Education Next, Vol. 10, No. 1. Retrieved from <http://educationnext.org/fraud-in-the-lunchroom/>

Beccaria, C. (1995). *On crimes and punishments*. In R. Bellamy (Ed.) (R. Davies, Translation), *On Crimes and punishments and other writings* (1-113). Cambridge: Cambridge University Press. (Original work published 1764).

Beckett, L. (April 1, 2013). *America's Most Outrageous Teacher Cheating Scandals.* ProPublica.

Bello, Marisol & Toppo, G. (September 13, 2011) "Few States Examine Test Erasures, *USA Today*.

Borunda, D. "FBI probe possibly looks at fraud allegations at Anamarc College." El Paso Times, August 27, 2014). Retrieved from [http://www.elpasotimes.com/news/ci\\_26421731/fbi-probe-possibly-looks-at-fraud-allegations-at](http://www.elpasotimes.com/news/ci_26421731/fbi-probe-possibly-looks-at-fraud-allegations-at)

Boser, Ulrich & Straus, C. (July 23, 2014) Center for American Progress. *Mid and Late Career Teachers Struggle with Paltry Incomes*.

Brewer, D.J & Hentschke (2009). *An International Perspective on Publicly Financed, Privately Operated Schools*. In Mark Berends (ed) *Handbook of Research on School Choice*, New York, NY, Routledge, (227-246).

Brown, M. Trevino, L. & Harrison, D. (2005). *Ethical leadership: A social learning perspective for construct development and testing*. *Organizational Behavior and Human Decision Processes*, 97(2), 117-134.

Burant, T.J., Chubbuck, S.M., & Whipp, J.L. (2007). *Reclaiming the moral in the dispositions debate*. *Journal of Teacher Education*, 58 (5) 397-411.

Bush, B., Richards, J.S. (January 28, 2014) *A culture of deceit in Columbus schools*. Retrieved from <http://www.dispatch.com/content/stories/local/2014/01/28/1-columbus-school-audit-yost.html>

Campbell, D.T. (1975). *Assessing the impact of planned social change*. In G.M. Lyons (Ed.), *Social Research and Public Policies: the Dartmouth/OECD Conference*. Campbell, E. (2008). The ethics of teaching as a moral profession. *Curriculum Inquiry* 38 (4), 357-385.

Carroll, T.G. & Foster, E. (January, 2010) *Who will teach? Experience Matters* National commission on Teaching for America's Future, Washington, DC., page 10.

Chait, Robin (March 2010) *Removing Chronically Ineffective Teachers: Barriers and Opportunities*, Center for America Progress. Washington, DC.

Caruso, D. (August 7, 2014). *Columbus schools scrubbed data of 141 students in 2012-13, state says*. *The Columbus Dispatch*. Retrieved from [http://www.dispatch.com/content/stories/local/2014/08/06/State\\_hits\\_Columbus\\_schools\\_for\\_more\\_data\\_scrubbing.html](http://www.dispatch.com/content/stories/local/2014/08/06/State_hits_Columbus_schools_for_more_data_scrubbing.html)

Chetty, R. Friedman, J. & Rockoff, J. (2012) *The Long-Term Impacts of Teachers: Teacher Value Added and Student Outcomes in Adulthood*. Retrieved from [http://obs.rc.fas.harvard.edu/chetty/value\\_added.html](http://obs.rc.fas.harvard.edu/chetty/value_added.html)

Chicago School Reform Board of Trustees, Office of Inspector General, *Interim Annual Report: July 1, 1998 to April 30, 1999*. Maribeth VanderWeele, Inspector General.

Cizek, G. (1999) *Cheating on Tests: How to Do It, Detect It, and Prevent It*. Mahwah, NJ: Lawrence Erlbaum.

Copland, M. A. (1999). *Problem-based learning, problem-framing ability and the principal selves of prospective school principals* (Doctoral dissertation, Stanford University, 1999). Dissertation Abstracts International, 60/08, 2750.

Cressy, D.R. (1973). "Other People's Money." Montclair, Paterson Smith.

Darling-Hammond, & Sykes, G. (2003) *Wanted: A National Teacher Supply Policy for Education: The Right Way to Meet the Highly Qualified Teacher Challenge*. Education Policy Analysis Archives, Vol 11, No. 33.

Darling-Hammond, L. & Ball, D.L. (1997). *Teacher for high standards: What policymakers need to know and be able to do*. Paper prepared for the National Goals Panel, Washington, DC.

*District Attorney Drops Felony Charge*. News and Observer. Retrieved here: <http://www.newsobserver.com/2014/07/03/3983461/da-drops-felony-charge-against.html?sp=/99/102/110/112/973/#storylink=cpy>

Duncan, A. (June 24, 2011). *Letter to Chief State School Officers: Key Policy Letters from the Education Secretary*. U.S. Department of Education. Retrieved from <http://www2.ed.gov/policy/elsec/guid/secletter/110624.html>

Education Policy Analysis Archives (September 17, 2003) Volume 11, Number 33, ISSN 1068-2341, *Wanted: A National Teacher Supply Policy for Education: The Right Way to Meet The 'High Qualified Teacher' Challenge*. Retrieved from <http://epaa.asu.edu/ojs/article/view/261/387>

Elmore, R. F. (2000, Winter). *Building a New Structure for School Leadership*. Washington, DC: The Albert Shanker Institute.

Ferraz, C., Finan, F., Moreira, D.B. (September 2011) *Corrupting Learning: Evidence from Missing Federal Education Funds in Brazil*. American Economic Association, Retrieved from <http://www.aeaweb.org>

Filas, L. (November 19, 2011) *Antioch teacher charged in grade tampering married to football coach*. Daily Herald. Retrieved from <http://www.dailyherald.com/article/20111119/news/711199897/>

Fiske, E. (February 17, 1988) *Standardized Test Scores: Voodoo Statistics?* Retrieved from <http://www.nytimes.com/1988/02/17/us/standardized-test-scores-voodoo-statistics.html>

Fossey, R. (October 25, 1995) *Corrupt, mismanaged and unsafe schools: Where is the Research.* Ed Week.

Fryer, R.G. List, J., Levitt, S.D.Sadoff, S. (July, 2012). *Enhancing the Efficacy of Teacher Incentives through Loss Aversion: A Field Experiment*, Working Paper No. W18237, In. National Bureau of Economic Research.

Gallup (December 5-8, 2013) *Honesty/Ethics in the Professions*. Retrieved here <http://www.gallup.com/poll/1654/honesty-ethics-professions.aspx> and <http://www.gallup.com/poll/166298/honesty-ethics-rating-clergy-slides-new-low.aspx>

Graham, K.A., Woodall, M. & Vargas, C. (May 10, 2014). *Charges in Culture of Cheating at Philadelphia School*. The Inquirer.

Hanushek, E. (2010) *The Difference is Great Teachers*. Waiting for Superman, New York: Public Affairs.

Hart Research & Associates (April 10, 2013) *It takes more than a major: employer priorities for college learning and student success*. For the Association of American Colleges and Universities. Retrieved here:

[http://www.aacu.org/leap/documents/2013\\_employersurvey.pdf](http://www.aacu.org/leap/documents/2013_employersurvey.pdf)

Hays, C., & Carver, L. *Follow the liar: the effects of adult lies on children's honesty*. Developmental Science, 2014; DOI: [10.1111/desc.12171](https://doi.org/10.1111/desc.12171)

Headen, S. (March, 2014) *Public School Classrooms Highlights Causes, Consequences and Promising Responses*. Carnegie Foundation for the Advancement of Teaching. Retrieved from <http://www.carnegiefoundation.org/newsroom/press-releases/new-carnegie-report-examines-rise-in-inexperienced-teachers-in-public-schools>).

Headen, S. (2014) *Beginners in the Classroom: What the Changing Demographics of Teaching Mean for Schools, Students, and Society*. Carnegie Foundation for the Advancement of Teaching. Retrieved from [http://www.carnegiefoundation.org/sites/default/files/beginners\\_in\\_classroom.pdf](http://www.carnegiefoundation.org/sites/default/files/beginners_in_classroom.pdf)

Hutchings, T. (2014) *A Case for a Model Code of Educator Ethics*. The National Association of State Directors of Teacher Education and Certification, Washington, DC.

Howard, C., (August 27, 2013) *Donald Trump University Lawsuit is Lesson for All For Profit Colleges*. Retrieved from <http://www.forbes.com/sites/carolinehoward/2013/08/27/donald-trump-universitys-big-lesson-for-all-for-profit-schools/>



U.S. Department of Education, Office of Inspector General, (April 24, 2014) *Investigative Reports*, The U.S. Attorney's Office, District of Columbia, Retrieved from: <http://www2.ed.gov/about/offices/list/oig/invreports/dc042014.html>

Jackson, C.K. (Fall, 2008) *Cash for Test Scores*. Education Next' Website, Vol 8. No. 4, Article retrieved at: <http://educationnext.org/cash-for-test-scores/>

Jacob, B. & Levitt, S. (2003, August) *Rotten Apples: An Investigation of the Prevalence and Predictors of Teacher Cheating*. The Quarterly Journal of Economics, p. 843-877 and Working Paper 9413 (2002). National Bureau of Economic Research. Retrieved from <http://www.nber.org/papers/w9413>

Jarvie, J. (September 6, 2014) *Atlanta school cheating trial has teachers facing prison*. Los Angeles Times. Retrieved from <http://www.latimes.com/nation/la-na-cheating-trial-20140907-story.html#page=1>

Jerald, C., Ingersoll, R.( 2002, August) *All talk, no action: putting an end to out-of-field teaching*. In: Education Trust.

Jeffery, C.R. *Criminal Behavior and Learning Theory*, 56 J. Criminal Law, Criminology & Police Science. 294 (1965).

Johnson, P. (August 2014) *SJC rules former Amherst teacher eligible for state pension despite 2007 conviction for child porn*. MassLive. Retrieved from [http://www.masslive.com/news/index.ssf/2014/08/sjc\\_rules\\_former\\_amherst\\_teach.html](http://www.masslive.com/news/index.ssf/2014/08/sjc_rules_former_amherst_teach.html)

Jones, D. ( May 8, 2014). *Philadelphia Teachers, Principal Charged in Test Cheating Scandal*. NBC Philadelphia Local News.

Jonsson, P. July 5, 2011, *America's biggest teacher and principal cheating scandal unfolds in Atlanta*. The Christian Science Monitor. Retrieved from <http://www.csmonitor.com/USA/Education/2011/0705/America-s-biggest-teacher-and-principal-cheating-scandal-unfolds-in-Atlanta>

Kaufman, J. (2012). *Protecting the Veracity of our Children's Test Scores*. Dartmouth College Retrieved from [http://www.thepresidency.org/storage/documents/Fellows\\_2011\\_-\\_2012\\_Papers/Kaufmann-Final\\_Paper.pdf](http://www.thepresidency.org/storage/documents/Fellows_2011_-_2012_Papers/Kaufmann-Final_Paper.pdf).

Kaufmann, D. A. Kraay, and M. Mastruzzi, 2009, *Governance Matters VIII: Aggregate and Individual Governance Indicators, 1996- 2008* World bank policy research working paper 4978, World Bank.

Kezar, A. & Maxey, D. (May/June 2013). *The Changing Academic Workforce*. Trusteeship. Association of Governing Boards of Universities and Colleges, Vol 21. No. 3. Retrieved from <http://agb.org/trusteeship/2013/5/changing-academic-workforce>

Layton, L. (December 10, 2013). *New Orleans Leads the Nation in Percentage of Public Charter School Enrollment*. National Alliance for Public Charter Schools. Washington Post. Retrieved from: [http://www.washingtonpost.com/local/education/new-orleans-leads-nation-in-percentage-of-public-charter-school-enrollment/2013/12/10/cb9c4ca6-61d6-11e3-bf45-61f69f54fc5f\\_story.html](http://www.washingtonpost.com/local/education/new-orleans-leads-nation-in-percentage-of-public-charter-school-enrollment/2013/12/10/cb9c4ca6-61d6-11e3-bf45-61f69f54fc5f_story.html))

Los Angeles Unified School District, Office of the Inspector General, *Annual Report to the Board of Education; Fiscal Year, 2001*. LAUSD, Audit OA 00-32  
Lumsden, L. S. (1992). "Prospects in principal preparation" (ERIC Digest, No. 77). Eugene, OR ERIC Clearinghouse on Educational Management.

McCabe, D.L. & Trevino, L.K. & Butterfield, K.D. (1999) *Academic integrity in honor code and non-honor code environments*. In: Journal of Higher Education, 70, 211-234.

McCarthy, M. (1999). The evolution of educational leadership preparation programs. In J. Murphy & K. S. Louis (Eds.), *Handbook of research on educational administration: A project of the American Educational Research Association* (pp. 119-239). San Francisco: Jossey-Bass.

*Managing the Business Risk of Fraud: A Practical Guide*. Sponsored by the Institute of Internal Auditors, The American Institute of Certified Public Accountants, and the Association of Certified Fraud Examiners. Retrieved from <http://acfe.gr/wp-content/uploads/2013/10/managing-business-risk.pdf>

Meisner, J. (April 28, 2014) *Suburban father, son charged with education fraud*. Chicago Tribune. Retrieved from [http://articles.chicagotribune.com/2014-04-28/news/chi-suburban-father-and-son-charged-with-education-fraud-20140428\\_1\\_school-districts-education-fraud-tutoring](http://articles.chicagotribune.com/2014-04-28/news/chi-suburban-father-and-son-charged-with-education-fraud-20140428_1_school-districts-education-fraud-tutoring)

Murphy, J., & Vriesenga, M. (2004). *Research on preparation programs in educational administration: An analysis (monograph)*. Columbia, MO: University of Missouri- Columbia, University Council for Educational Administration.

Nagin, D.S. (May 17, 2013). *Deterrence in the Twenty-First Century*. The Center for Evidence-Based Crime Policy, George Mason University. Retrieved from <http://cebcp.org/wp-content/CRIM760/Nagin-2013.pdf>

Natapoff, A. (April 27, 2012) *Why Misdemeanors Aren't So Minor*. Slate Retrieved from [http://www.slate.com/articles/news\\_and\\_politics/jurisprudence/2012/04/misdemeanors\\_can\\_have\\_major\\_consequences\\_for\\_the\\_people\\_charged\\_.html](http://www.slate.com/articles/news_and_politics/jurisprudence/2012/04/misdemeanors_can_have_major_consequences_for_the_people_charged_.html)

National Alliance for Public Charter Schools (2013). *2013 Market Share Report*. Retrieved from [http://www.publiccharters.org/wp-content/uploads/2014/01/2013-Market-Share-Report-Report\\_20131210T133315.pdfm](http://www.publiccharters.org/wp-content/uploads/2014/01/2013-Market-Share-Report-Report_20131210T133315.pdfm)

National Association of Criminal Defense Lawyers (April 2009), *The Terrible Toll of America's Broken Misdemeanor Courts*. Washington, DC. Retrieved from [http://www.nacdl.org/public.nsf/defenseupdates/misdemeanor/\\$FILE/Report.pdf](http://www.nacdl.org/public.nsf/defenseupdates/misdemeanor/$FILE/Report.pdf)

*National Commission on Teaching and America's Future* [NCTAF], 1996, p. 93; Miller, McKenna & McKenna, 1998; Darling-Hammond, Kirby & Hudson, 1989).

National Education Association (n.d.) *Myths and Facts about Educator Pay*. Retrieved from: <http://www.nea.org/home/12661.htm>

Office of the Inspector General, Department of Education and U.S. Attorney's Office (April 24, 2014). *Investigative Reports*. Retrieved from; <http://www2.ed.gov/about/offices/list/oig/invreports/dc042014.html>

Olson, J.F. and Fremer, J. (May 2013) *TILSA Test Security Guidebook, Preventing, Detecting and Investigating Test Security Irregularities*, CCSSO, May 2013.

Onwudiwe, I., Odo, J. & Onyeozili, E. (2005). *Deterrence Theory*. In M. Bosworth (Ed.). *Encyclopedia of Prisons & Correctional Facilities*. (p. 234- 238). Thousand Oaks, CA: SAGE Publications, Inc. doi: <http://dx.doi.org/10.4135/9781412952514.n91>

Perri, F.S. (January/February 2011) *White Collar Crime Punishment: Too Much or Not Enough*. Fraud Magazine.

Podgor, E., 2007. *The Challenge of White Collar Sentencing*. Journal of Criminal Law and Criminology. 93(3).

Price Waterhouse Coopers, (November 2009) *The Fifth Global Economic Crime Survey- U.S. Supplement*.

Price Waterhouse Coopers, (n.d.). *Rethinking business fraud motivations*. View Magazine, Issue 12. Retrieved from [http://www.pwc.com/en\\_US/us/view/assets/pwc-view-issue12.pdf](http://www.pwc.com/en_US/us/view/assets/pwc-view-issue12.pdf)

Public Broadcasting Station (n.d.). *Testing Our Schools: The Testing Industry's Big Four*. Frontline. Retrieved from <http://www.pbs.org/wgbh/pages/frontline/shows/schools/testing/companies.html>

Rice, H. (April 19, 2005) *3 Plead guilty to fraud through charter schools*. Houston Chronicle. Retrieved from <http://www.chron.com/news/houston-texas/article/3-plead-guilty-to-fraud-through-charter-schools-1932680.php>

Richards, J.S. (October 26, 2012) *FBI joins probe of schools' records*. The Columbus Dispatch. Retrieved from <http://www.dispatch.com/content/stories/local/2012/10/26/fbi-joins-probe-of-schools-records.html>

Rumel, J. (2014) *Back to the Future: The In Loco Parentis Doctrine and Its Impact on Whether K-12 Schools and Teachers Owe a Fiduciary Duty to Students*. Indiana Law

Review, Vol. 46: 711-751. Retrieved from:  
<http://Mckinneylaw.iu.ilr/pdf/vol46p711.pdf>

Sanchez, C. *Widespread Fraud Alleged in Camden, NJ Schools*. NPR (August 11, 2006). Retrieved from  
<http://www.npr.org/templates/story/story.php?storyId=5637480>

Sanders, W.L. and Horn, S. P. (1998) *Research Findings from the Tennessee Value-Added Assessment System Database: Implications for Educational Evaluation and Research*. Journal of Personnel Evaluation in Education 12:3, 247-256. Retrieved from: [http://www.cgp.upenn.edu/pdf/Sanders\\_Horn-Research\\_Findings\\_from\\_TVASS.PDF](http://www.cgp.upenn.edu/pdf/Sanders_Horn-Research_Findings_from_TVASS.PDF)

Scott, D. (February 29, 2012) *Scandals Spur Action on Pension Forfeitures*. *Governing the States and Localities*. Retrieved from  
<http://www.governing.com/blogs/view/gov-scandals-spur-action-on-pension-forfeitures.html>

Segal, L. (March 2005) *Battling Corruption in America's Public Schools. Edition 1*, Harvard University Press, Cambridge Massachusetts.

Segran, E. (April 28, 2014) *The Adjunct Revolt: How Poor Professors are Fighting Back*. The Atlantic. Retrieved from:  
[http://www.theatlantic.com/business/archive/2014/04/the-adjunct-professor-crisis/361336/?single\\_page=true](http://www.theatlantic.com/business/archive/2014/04/the-adjunct-professor-crisis/361336/?single_page=true)

Severns, M. & Glieck, K. (June 9, 2014). *Washington DC Mayor Race*. Politico. Retrieved from <http://www.politico.com/story/2014/06/washington-dc-mayor-race-david-catania-muriel-bowser-107582.html#ixzz36bYijYBa>)

Skelton, G. (February 12, 2012) *Commit a crime, collect a pension*. Los Angeles Times Retrieved from: <http://articles.latimes.com/2012/feb/12/local/la-me-cap-pensions-20120213>

*State Pension Forfeiture Laws*. Retrieved from: <http://www.governing.com/gov-data/other/state-pension-forfeiture-laws.html>

Sutherland, E.H. & Cressey, D.R. (1978). *Criminology*., Lippincott, 714 p.

*Testing Integrity Symposium: Issues and Recommendations for Best Practice*. U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics. 2013.

The Atlantic.(April 26, 2014) *The Adjunct Revolt: How Poor Professors Are Fighting Back*.

The Philadelphia Public School Notebook. *Arrest imminent in cheating scandal, sources confirm*. Retrieved from: <http://thenotebook.org/print/7218?page=show>

Trevino, L. Weaver, G.R. Gibson, D., & Toffler B. (1999). *Managing ethics and legal compliance: What works and what hurts*. California Management Review, 41 (2), 131-150.

U.S. Department of Education (2002), *Meeting the Highly Qualified Teachers Challenge*. Washington, D.C.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), *Public Elementary/Secondary School Universe Survey," 1999–2000 and 2011–12*. Digest of Education Statistics 2013, Table 216.30.

U.S. Department of Education, Office of Inspector General, Report # ED-OIG/S09H0007 *An OIG Perspective on Improving Accountability and Integrity in ESEA Programs*. October 2007, Washington, D.C.

U.S. Department of Education, Office of Post-Secondary Education, Preparing and Credentialing the Nation's Teachers: *The Secretary's Eighth Report on Teacher Quality Based on Data Provided for 2008, 2009, 2010*. Report Published, November 2011.

U.S. Government Accountability Office, Report # GAO-13-495 *Test Security Leading Practices*. May 16, 2013, Washington, D.C.

Willoughby. C. (April 5, 2007), *Audit of the District of Columbia Public Schools' Graduation Requirements*. District of Columbia Office of the Inspector General, OIG Report No. 06-2-25GA

Willoughby. C. (August 8, 2012), *Report of Investigation into Cheating on the DC Comprehensive Assessment System Standardized Exams Administered by the District of Columbia Public Schools*. District of Columbia Office of the Inspector General, OIG Report No. 2011-0318

Wolfe, D.T. & Hermanson, D.R. (2004, December 4). *The Fraud Diamond: Considering the Four Elements of Fraud*. The CPA Journal. Retrieved from <http://www.nysscpa.org/cpajournal/2004/1204/essentials/p38.htm>

Yost, Dave (October 4, 2012) *Interim Report on Student Attendance Data and Accountability System*. The State of Ohio, Auditor of State.

Zubrzycki, J. (October 16, 2012) *Former Schools Chief Sentenced to Prison*. Education Week Retrieved from <http://www.edweek.org/ew/articles/2012/10/17/08jail.h32.html?tkn=ZOTFmOWWrAx%2FqtXtRvIL6wQxotZ0qYahVAcZ&print=1>

**Contact email:** [tonya@ishareknowledge.com](mailto:tonya@ishareknowledge.com) OR [tonya.mead@dc.gov](mailto:tonya.mead@dc.gov)