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Small things with big implications

By Gerry Zack, CCEP, CFE, CIA

I recently read about a banker being fired for inflating his expense report to the tune of a sandwich, some pasta, and a coffee.^[1] A judge ruled in the bank's favor in a wrongful dismissal suit filed by the former employee.

Over the years, I have been asked many times why anyone should bother looking for such trivial items, much less fire someone for such low levels of cheating. My response always goes beyond the obvious: "Rules are rules."

I have no idea whether what I am about to say applies to the bank case; however, in almost every large-scale fraud case I have ever investigated, the perpetrators also couldn't resist cheating on their expense reports. In some cases, the crooks started small with their expense reports and moved on to larger forms of theft as the rationalization for dishonest behavior became easier over time. In other cases, the opposite would happen. After stealing large sums, their sense of entitlement or confidence led them to think they should get all they can, so they expanded to expense report fraud.

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