

CPA, INC.

General Instructions

Payroll checks have been stolen, and cashed with false endorsements. Two long-term employees, Roo Smith and Dana Petski, recently learned about the theft. They became very upset. They took it on themselves to call a lunch meeting of all senior payroll employees. At this lunch, the two long-term people said angrily that CPA management "knew who the culprit was." They tried to make the guilty person come forward. However, no one confessed.

In the resulting tension and disruption, the head of the payroll office called in a handwriting expert and other investigators from City-Wide Forensic Services. The investigators immediately reviewed handwriting samples from all employees. Meantime the two long-term people began to press a new co-worker, Sandy Brown, to confess, saying they were convinced Sandy had forged the endorsements. Sandy angrily denied wrongdoing. Roo and Dana then said they had heard that Forensic Services believed Sandy to be the culprit and told Sandy and other employees that Sandy would be fired. Sandy left work and went to see a lawyer. J.T., the head of payroll, heard about all of this at the end of the day, at just the point that Forensic Services came back with their report, and that Sandy returned to work.