Examining Instances of Embezzlement in Vermont Thesis Abstract

The purpose of this study is to compile and analyze distinct instances of embezzlement in Vermont since the passage of the Sarbanes-Oxley Act of 2002 up to the end of the year 2014. In recent years Vermont has seen a vast number of embezzlement cases be discovered within the businesses and government organizations of the state. Each case has had different negative impacts upon the victim organizations’ stakeholders, resulting in court costs, lost productivity and loss of funds that are in some instances unrecoverable. This study will draw heavily from the methods used in the 2013 Marquet Report on Embezzlement (Marquet 2014). The idea is to replicate the Marquet Report’s methods of data gathering and analysis with a focus specifically on cases in Vermont that involved more than $20,000. This study will examine the traits of the perpetrators, the methods used, and the amount of money embezzled. Ideally, this study will reveal trends in embezzlement cases in Vermont and recommendations will be made regarding what changes can be made to better deter embezzlement.