Homicide is one of the leading by-products of workplace violence in the United States. Although workplace homicide is not common amongst forensic accounting and fraud examiners, there have been cases where these professionals have been murdered or attempts on their life occurred because they discovered fraud that an offender committed. In this article, the author examines risk factors that increase the probability of workplace violence, offender status misperceptions, cases where accountants and forensic professionals have been killed or attempts on their lives have been made, and safeguards that forensic practitioners can employ to reduce the risk of workplace violence.

ABSTRACT
INTRODUCTION

A common practice of many forensic accounting and fraud investigation professionals involves the understanding of risk factors that increase the probability of fraud occurring. The use of fraud schemes and the interviewing of white-collar criminals. Yet little attention is devoted to the understanding of personal workplace risks involved in detecting fraud either inadvertently by an accountant or by a fraud investigation examiner whose job it is to detect and unveil fraud. Although the risk and the occurrence of workplace violence directed toward auditors, accountants, forensic and fraud investigators may be low, there have been instances where fraud detection by professionals has resulted in their death.

In this article, the author examines risk factors that increase the probability of workplace violence, misperceptions surrounding white-collar crime offenders, and cases where professionals have been killed or attempts on their life have been made when they inadvertently detected fraud or were employed with the specific purpose of uncovering fraud. Moreover, the author outlines several safeguards that accountants and forensic practitioners can employ to reduce the risk of workplace violence.

WORKPLACE VIOLENCE

Workplace violence is any physical assault, threatening behavior, or verbal abuse occurring in a workplace setting. It can occur at or outside the workplace and includes homicide, one of the leading causes of job-related deaths (Kohl, n.d.). According to the Occupational Safety and Health Administration (OSHA), homicide is the fourth-leading cause of fatal occupational injury in the United States (Kohl, n.d.). Workplace violence can strike anywhere, and no one is immune. While workplace violence can occur in any workplace setting, typical examples of employment situations that may pose higher risks for violence include duties that involve mobile workplace assignments, such as auditors and forensic accountants who may have to travel outside of their office to complete assignments, work alone late at night or early in the morning, or work with unstable or volatile persons. Other risk factors include duties that involve carrying out financial inspection or enforcement duties such as a government auditor, and seasonal issues such as tax return season.

Although there are workplace risks, perceptions and biases of what white-collar criminals are capable of in terms of aggression may cloud one’s judgment by not incorporating those risk factors when forensic professionals perform their duties. One of the perceptions commonly held of white-collar criminals by forensic accounting professionals that parallels societal perceptions of white-collar criminals is that they are non-violent criminals who lack violent intent, perpetuating the myth that these forensic professionals are not at risk for violence (Perri & Lichtenwald, 2007). Unfortunately there is an implicit assumption made that because the classification of white-collar crime is labeled non-violent, it is assumed that the offender is also non-violent.

ADULTS CONVICTED OF WHITE-COLLAR CRIMES ARE OFTEN REPEAT OFFENDERS

White-collar offenders are often thought to be “one-shot” criminals, not likely to be processed into the criminal justice system following an initial arrest with the law. While the data do not support this popular misconception thinking as non-white-collar criminals who should counter the belief that somehow they would not resort to violence as a solution to satisfy their motives. Given that white-collar criminals do not represent a homogenous criminal group, what might be a motive that would propel one to resort to violence to solve a perceived problem?

In circumstances where there is a threat of fraud detection, these criminals will resort to brutal acts of violence to silence the people who have detected their fraud and to prevent disclosure (Perri & Lichtenwald, 2007). It should be noted that acts of violence against accountants and fraud examiners are not attributed solely to individuals in the United States; forensic accounting professionals in other countries have experienced workplace violence, namely homicide, for the same reasons. For example, a top fraud investigator for the prosecution in the former Soviet Republic was shot in Moscow after it was learned that he was involved in the investigation of fraud of an investment group named Finvest (AFT, 2007).

The author next examines through case studies how workplace violence can be perpetrated as a result of fraud detection, with the victims being the motive to silence accountants, fraud investigators, and auditors from disclosing fraud schemes.

OFFENDER STATUS MISPERCEPTIONS

White-collar offenders are often thought to be “one-shot” criminals, not likely to be processed into the criminal justice system following an initial arrest with the law. While the data do not support this popular misconception thinking as non-white-collar criminals who should counter the belief that somehow they would not resort to violence as a solution to satisfy their motives. Given that white-collar criminals do not represent a homogenous criminal group, what might be a motive that would propel one to resort to violence to solve a perceived problem?

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THE PERILS OF FRAUD DETECTION AT WORK: Warning Signs and Solutions

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CASE STUDIES

MICHAEL HOWELL

IN DECEMBER 2008, RANDOLPH NOWAK WAS FOUND GUILTY OF ATTEMPTED MURDER OF INTERNAL REVENUE SERVICE AGENT CHRISTINE BRANDT (JONES, 2008). THE PROSECUTION ARGUED THAT DEFENDANT NOWAK’S MOTIVE FOR THE MURDER REVOLVED AROUND HIS FEAR THAT HE WOULD DISCLOSE HIS TAX FRAUD AND MONEY Laundering schemes, which accrued him a total of $3 million to $4 million in offshore accounts (GEARY, 2009). THE OWNER OF A CENTRAL FLORIDA CONSTRUCTION COMPANY, NOWAK ALSO PAID $100,000 IN TAXES TO FAILING TO FILE CORPORATE TAX RETURNS FOR FOUR YEARS (PERA & GEARY, 2008).

THE MOST DAMAGING EVIDENCE AGAINST THE DEFENDANT CONSISTED OF RECORDED CONVERSATIONS BETWEEN NOWAK AND AN UNDERCOVER FBI AGENT POSING AS A HITMAN, WHO WAS TO BE PAID $20,000 TO ELIMINATE AGENT BRANDT (JONES, 2008). NOWAK PERKED HIM $10,000 AS A DOWN PAYMENT TO KILL THE IRS REVENUE OFFICER (JONES, 2008). AMAZINGLY, THE 48-YEAR-OLD BUSINESS OWNER WAS ALSO PREPARED TO BURN DOWN THE LOCAL IRS OFFICE SO THAT ANY DOCUMENTS THAT AGENT BRANDT POSSESSING, REVEALING HIS FRAUD WOULD BE DESTROYED (GEARY, 2009). AS AN INTERESTING SIDE NOTE, NOWAK COULD HAVE EASILY PAID HIS TAX LIABILITY BY SELLING HIS CUSTOM HOME WITH AN 11-CAR GARAGE, 18 CLASSIC CARS, PERSONAL WATERCRAFT, ETC. (GEARY, 2009).

AS AT ONE ACCOMPLICE DESCRIBED HIM, “HE WAS A REALLY NICE GUY. IT DIDN’T SEEM LIKE HE’D BE THAT TYPE OF PERSON” (PERA & GEARY, 2008).

AGAIN, WE OBSERVE AN INDIVIDUAL WHO DID NOT RECOGNIZE THE CHAMELEON-LIKE QUALITY OF THESE CRIMINALS’ ABILITY TO PORTRAY MULTIPLE PERSONALITY TRAITS TO OTHERS, CATERING TO THESE MOTIVES BECAUSE THEY DID NOT HAVE COMPLETE INFORMATION ON NOWAK. NO ONE IN HIS BUSINESS KNEW WHO HE WAS OR THAT HE HAD A PAST CRIMINAL RECORD OF ROBBERY AND THEFT. AS SCOTT COULOMBE, THE PRESIDENT OF THE PULasky COUNTY BUILDER’S ASSOCIATION, STATED, “I KNOW MANY BUILDERS IN PULasky AND I NEVER KNEW OF ONE STRUCTURE HE BUILT… HE’S A TOTAL STRANGER TO US” (PERA & GEARY, 2008).

RANDOLPH NOWAK

IN DECEMBER 2008, RANDOLPH NOWAK WAS Found guilty of attempted murder of internal revenue service agent christine brandt (smith, 2008). The prosecution argued that defendant nowak’s motive for the murder revolved around his fear that he would disclose his tax fraud and money laundering schemes, which accrued him a total of $3 million to $4 million in offshore accounts (geary, 2009). The owner of a central florida construction company, nowak also paid $100,000 in taxes to failing to file corporate tax returns for four years (pera & geary, 2008).

The most damaging evidence against the defendant consisted of recorded conversations between nowak and an undercover FBI agent posing as a hitman, who was to be paid $20,000 to eliminate agent Brandt (jones, 2008). Nowak paid him $10,000 as a down payment to kill the IRS revenue officer (jones, 2008). Amazingly, the 48-year-old business owner was also prepared to burn down the local IRS office so that any documents that agent Brandt possessed, revealing his fraud would be destroyed (geary, 2009). As an interesting side note, nowak could have easily paid his tax liability by selling his custom home. there were issues in each month… No negative balances but he is floating money” (wright, 2009). His body was ultimately found dumped in a wooded area near fort mill, south Carolina (boudin, 2009).

There does not appear to be any indication that Rohrbach let others know of the unusual and out-of-character occurrences happening in conjunction with the investigation. Department of insurance spokesperson Chrissy Pearson stated, “Sallie gave us no indication she was concerned about this case. it was a routine case. She was looking at some finances, looking at the books” (weiss, 2008). Furthermore, Pearson stated, “it’s the last thing we expected… We just don’t expect our people in the field to be put in this kind of danger” (weiss, 2008). The comment by Pearson is partially accurate in that these cases do appear routine until warning signs surface; it is when they surface that investigators, especially those in the field like Rohrbach, must give notice to others that a particular case may involve white-collar criminals who are willing to resort to violence as a means of preventing fraud detection.

MICHAEL WANSLEY

Michael wansley was an Australian auditor who worked for Deloitte Touche Tohmatsu. During his auditing of Thailand sugar mills, wansley uncovered substantial fraud within the accounts of one company named Namthi Kaeit Sugar Group. Upon discovering the fraud, he proposed countermeasures to strengthen the internal controls that may have been bypassed that increased the probability of fraud occurring. Upon discovering the fraud, Wansley began receiving death threats and was forced to leave the country (weiss, 2008). Upon discovering the fraud, Wansley began receiving death threats and was forced to leave the country (weiss, 2008).

The comment by Pearson (weiss, 2008). Furthermore, Pearson stated, “It's a really nice guy. It didn't seem like he'd be that type of person” (Body & Kellh, 2010). Although the gunman's phone records indicate calls made to Siriviriyakul's mobile phone and land line, the Thailand courts dropped the murder charges against Siriviriyakul for lack of sufficient evidence.

GEORGE HANSEN

During the winter of 2004, 64-year-old George Hansen bludgeoned to death his business partner, 69-year-old bookkeeper Mary Anne Clibbery, with a hammer, and was later found guilty of murder. According to police reports, prior to the murder Hansen had embezzled more than $50,000 from the business through various fraud schemes. Throughout 2004, as Clibbery's detection of financial irregularities progressed, a series of bizarre incidences unfolded. According to police reports, there were apparent attempts to drug her food, tamper with her car brakes, and arson attempts occurred at her residence. These incidents, however, could not be linked to Hansen. According to witness statements, she believed Hansen was trying to kill her because she had uncovered his fraud. Witnesses who were interviewed after the murder stated that Clibbery suspected Hansen was fraudulently taking money from the business and that she feared for her safety (Curry, 2008).

AL VONDRA

Employed as a forensic accountant by the Department of Justice, Al Vondra's job was to uncover the details of an illegal investment scheme devised by a group of businessmen (brody & Kellh, 2010). During his investigation, Vondra found that the owners of the fraudulent investment scheme were targeting heavily invested retirement funds and Amish investors. While commuting to work in Cleveland, Ohio, unexpectedly, all four tires on his vehicle exploded while the gas tank was being dragged on the road. Fortunately, Vondra did not sustain any major injuries. The FBI was unable to link someone to the accident even though the incident was contemporary with Vondra's fraud investigation.

IRWIN MARGOLIES

Irwin margolies, head of now-bankrupt Candor Diamond Company, was found guilty of murder for the deaths of his financial controller Margaret Barbera and her co-worker Jenny Chin. According to Barbera, Margolies generated fictitious invoices to create the appearances of revenue in order to get advance payments, allegedly to pay bills (raab, 1982b). Reports indicated that about $3.5 million in fraud proceeds were laundered to foreign companies (raab, 1982a). The prosecution stated that Margolies conceived the scheme to have Barbera and Chin killed in order to silence the witnesses so they could not testify regarding the fraud he perpetrated (raab, 1983).

Margolies wanted Barbera killed first because she had the records that verified the fraud he committed (chambers, 1984a). Margolies' attorney Henry Oestricher received prosecutorial immunity when he agreed to testify against Margolies by disclosing that he had hired a hitman, Donald Nash, for $2,000 to kill Barbera (chambers, 1984a). Fortunately, Nash left behind a considerable amount of forensic evidence that led to both his and Margolies' capture and conviction. Prior to the murders, it was learned that Nash stalked Barbera, learning her routine. According to Barbera's brother, Barbera was terrified for the last three months of her life. Jenny Chin was abducted, but her body was never found. Nash was also convicted of the two murders.
The warning signs discussed in these anecdotes are not meant to cover all the potential "red flags" that exist, but they are a start for accountants and forensic professionals to consider in reducing the personal risk associated with the investigation. For example, it is well documented that white-collar criminals can have a healthy skepticism and knowledge of financial statements by considering fraud risk factors that increase the risk of inaccurate financial statements, professionals must apply this mindset to the individual(s) being investigated by considering the risk factors for workplace violence. An accounting and forensic professional's best protection is to apply this mindset to society because they are perceived as jokers or clowns. Other verbal signs involve swearing, insults, or condescending language.

One can observe how Sallie Rohrbach experienced firsthand the physical and verbal signs and intimidating behaviors of Michael Howell when she came closer to unveiling his fraud and how his behavior changed. As she questioned him about his finances, he exhibited both narcissistic and psychopathic traits (Hare, 1993). Certain negative personality traits that are linked to narcissistic and psychopathic personality disorders are linked to the probability that a psychopath will resort to violence and they tend to be aggressive in violence, especially homicide, in a more predatory, instrumental manner and are willing to take their time to plan the kill as contrasted to non-psychopathic killers (Burton & Stewart, 2008). This is not surprising given the statements that white-collar criminals, revealed in the Dhami (2007) research where offenders believe they are entitled to commit fraud. Top warning signs cited by experts to consider in evaluating potential threats:

**Physical Signs:**
- Clenched jaw or fist, change in voice, pacing, a sense of desperation, scowling, violated personal space, destruction of property, exaggerated or violent gestures, loud talking, glaring or avoided eye contact, trembling or shaking, abusive language, rapid breathing, shoving, pushing, and kicking.

**Intimidating Behaviors:**
- Argumentative, displays of unwarranted anger, uncooperative, impulsive, easily frustrated, challenges authority figures, embarrassing remarks, humiliation, and excessive phone calls.

**Negativity Personality Traits:**
- Blames others for his or her problems, displays a sense of entitlement, exploitative, egocentric, grandiosity, difficulty taking criticism, and feels victimized.

**Verbal Behaviors:**
- One sign is often from a person making verbal threats such as "What comes around goes around," or "I don't get mad, I get even." These are serious signs. We tend to ignore this behavior in society because they are perceived as jokes or clichés. Other verbal signs involve swearing, insults, or condescending language.

According to Burton and Stewart (2008) in their article "Workplace Violence: Myths and Mitigations," the first workplace violence myth that needs to be debunked is the idea that a person "just snaps" and commits workplace homicide. For example, Sallie Rohrbach's husband, Tim, indicated that it was his belief that Howell "snapped" and he did not plan to murder Sallie because he had no history of criminality (APA, 2008). It is erroneous to believe that a prior criminal record is an indication of whether someone had the intent to kill or not. It is not uncommon for these killers to rely on a lack of prior criminality as a strategy in the court of public opinion by projecting the image that they are not capable of such brutality, if they have a healthy skepticism and knowledge of financial statements by considering fraud risk factors that increase the risk of inaccurate financial statements, professionals must apply this mindset to the individual(s) being investigated by considering the risk factors for workplace violence. An accounting and forensic professional’s best protection is to apply this mindset to people who comment on what they perceive to be another's character, such as Howell's acquaintances stated, "he's nice, normal, like a regular guy" (Coleman & Bowens, 2008). Another resident stated, "It's really out of character" (Boudin, 2008). Unfortunately, it is actually "on character" that these fraudsters are willing to resort to murder when a more complete picture of their personality is revealed. Too often, individuals who comment on what they perceive to be another's character, such as the individuals quoted in this article, have no immediate information to support their opinion, especially considering the extensive fraud these criminals commit and the victims they leave behind—all unknown to others. Forensic psychologist Dr. Stanton Samenow cautions against this premise that a crime may be out of character for an offender simply because there is no history of prior offenses, had an excellent employment history, and perhaps that he or she was a church or civic leader (Samenow, 2010a). Friends of their offendor will say they were shocked, did not think he or she was even capable of fraud offenders will say they were shocked, did not think he or she was even capable of fraud and how his behavior changed. As he questioned him about his finances, he exhibited both narcissistic and psychopathic traits (Hare, 1993). Certain negative personality traits that are linked to narcissistic and psychopathic personality disorders are linked to the probability that a psychopath will resort to violence and they tend to be aggressive in violence, especially homicide, in a more predatory, instrumental manner and are willing to take their time to plan the kill as contrasted to non-psychopathic killers (Burton & Stewart, 2008). This is not surprising given the statements that white-collar criminals, revealed in the Dhami (2007) research where offenders believe they are entitled to commit fraud. Top warning signs cited by experts to consider in evaluating potential threats.
THE MYSTERIOUS DEATH OF AN ENRON EXECUTIVE

In her article titled “Conflict and Crime in Business Life: Keeping Yourself and Others Safe” (2004), author Carol E. Sullivan raises important issues that appear unanswered in the death of Clifford Baxter, former Enron Corporation vice chairman. The author believes some of the questions raised by Sullivan can be answered by research that indicates Baxter’s death potentially reflects a classic case of fraud detection homicide in which the motive to have him killed represented a desire to silence Baxter as to the fraud of which he became aware at Enron and was prepared to divulge to the authorities.

Baxter was probably one of the few top Enron executives who had intimate knowledge of the accounting scandal and actually vocalized his criticisms of Enron’s accounting methodologies. As Enron corporate whistle-blower Sherron Watkins stated: “Cliff Baxter complained mightily to then Enron President and CEO Jeff Skilling about the inappropriateness of our [accounting] transactions” (Chernoff, 2002). Baxter was quoted as indicating that “a staged suicide is simple to construct, and the overall inferences of Baxter’s death do indicate murder as a real possibility (CBS, 2002). There were numerous crime scene investigation errors that more likely than not jeopardized the forensic evidence that might have solved the murders covering the case and those who may not be familiar with the hidden meaning behind the use of rat-shot. The uses of ‘rat-shot’ may not only have something to do with what killed Baxter, but why he was killed with this ammunition. Being called a ‘rat’ in criminal jargon refers to someone who snitches on someone else by disclosing his or her criminal behavior. It is not implausible that a warning message was being sent to others at Enron by the type of ammunition used to kill Baxter, poignantly illustrating the consequences of divulging fraud information to the authorities—in other words, being a ‘rat’.

**HE WAS FOUND DEAD IN HIS CAR**

**WHAT REALISTIC PRECAUTIONS CAN BE TAKEN TO REDUCE VULNERABILITY?**

No one wants to observe human behaviors escalate to the point that someone is willing to hurt other people; however, it is a reality that there are certain personalities willing to use lethal violence as a solution to protect their fraud schemes from being unveiled and brought to justice. Moreover, using our common sense, honed from years of experience, may not be enough to protect us because of beliefs based not necessarily on fact, but on one’s biases on how we view certain types of individuals (in this case, our perception of whether white-collar criminals are capable of violence). For example, many in our society tend to believe that because one is educated, gainfully employed, and appears to adhere to the norms and mores of larger society, that they somehow are not capable of such violence. Consequently, one should not ignore risk factors associated with vulnerable situations and warning signs outlined above at the expense of common sense that may be tainted by our biases.

It is also imperative that management be committed to setting a “tone at the top” where workplace violence is not tolerated, and that can take the form of 1) written policies addressing the issue of what is appropriate and inappropriate behavior, 2) encouraging reporting incidents, 3) assuring that no reprisals will be made against reporting employees and 4) outlining procedures for investigating incidents. Moreover, auditors, forensic accountants, and fraud investigators routinely have to go to another’s place of employment to complete audits or interviews. What realistic precautions can be taken to reduce vulnerability?

- Interview in public or at your office if feasible.
- Let others know where you are going.
- Approach investigations as a team if possible.
- Document behaviors to put others on notice, encourage employees to share information about particular incidences that are suspicious in nature.
- Review an individual’s criminal history, if available. Consider an exit strategy if in danger.
- Consider contacting the authorities if you believe that you are in danger.
- Disengage in arguments that appear to be escalating in tone coupled with an individual who becomes visibly physical (pounding fists, pointing fingers).
- Remind employees if coworkers or customers behave in ways that make them uncomfortable, they should disengage from that individual and discuss the situation with their supervisor.

**STRATEGIES TO CONSIDER IN REDUCING THE RISK OF WORKPLACE VIOLENCE**

- Keep a telephone number of the local police department and security personnel nearby.
- Keep a telephone number of the authorities in your area.
- Keep a telephone number of the local police department and security personnel nearby.
- Keep a telephone number of the authorities in your area.
**CONCLUSION**

Fortunately, the number of white-collar criminals who resort to violence is low when compared to the overall group of individu-
als who commit fraud. However, as the case studies indicate, there are instances where professionals have had their lives taken or at-
tempts were made on their life. It is the hope of this author that academic and cer-
cification institutions conduct seminars for accounting, auditing, fraud, and forensic accounting professionals in training on how to reduce the risk of personal harm by being aware of the warning signs that may lead to violence coupled with strategies to avoid harm.

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**REDUCE THE RISK OF PERSONAL HARM BY BEING AWARE OF THE WARNING SIGNS**

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