

CLUB SERVICE

4-Way Test—*this week* – Bill Taylor
4-Way Test—*next meeting* – Mike McNeill
Program— Betty Ryberg
May Invocation— Tim McClendon
May Greeters — Richard Holley
May Students – Emma Grabowski (AHS), Andi Brown (SAHS), Austin Buckner (APAA)
May Student Hosts – Brian Bernard (AHS), Liz Stewart (SAHS), Mallory Holley (APAA)

GUESTS

Emma Grabowski	Student guest
Max Carroll	Student guest
Andi Brown	Student guest
Ron Dellamora	guest of Bob Newburn
KT Ruthven	guest of Camille Furguelli

MAKE-UPS

Brenda Stein	Club Service (5/2)
Ron Wheeler	Martinez Rotary (5/2)

Cont. from 'Program Last Week' article

The Fraud Triangle can be described as the three elements that are required for someone to commit fraud:

- Perceived Pressure
- Rationalization
- Opportunity

In order to prevent fraud from happening in your business there are several steps that can be taken. First, tone at the top. Another is to have surprise audits. Because those committing fraud protect the records or any evidence of wrong doing, they often look like stellar employees because they come in early, stay late, and rarely take vacations, so a third step is to mandate job rotation and a vacation policy. A fourth step is establish a hotline or means of anonymous report of suspicious activity. A final step is to have employees sign a Code of Conduct. It is proven that employees that physically signing a Code of Conduct annually are less likely to break the Code.



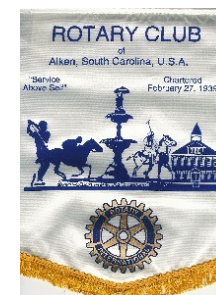
Rotary Club of Aiken
PO Box 685
Aiken, SC 29802
(803) 648-5676
Monday, 12:30 PM
Newberry Hall
117 Newberry Street, SW
www.aikenrotary.org

R.I. President
K.R. "Ravi" Ravindran
District Governor
Terry Weaver
Club President
Joe Lewis
President Elect
Jason Stewart
Vice President
John McMichael
Past President
Barbara Morgan
Secretary/Treasurer
Stanley Smith
Sergeant-at-Arms
Brenda Stein
Assistant Governor
Dan Rickabaugh
Board of Directors
Collette Ball (2016)
Liz Neal (2016)
Will Williams (2016)
Paul Dusenbury (2017)
Grant Wiseman (2017)
John Lindsay (2018)
Rick McLeod (2018)
Catie Rabun (2018)

Sergeants-at-Arms
Chair: Brenda Stein
Robert Stack
Richard Herring
Richard Holley
John McMichael

THE GEAR

MAY 16, 2016



Rotary
Club of Aiken



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PROGRAM LAST WEEK

by Catie Rabun



Fellow Rotarian Mallory Holley introduced another fellow Rotarian, Julia Walker, who served as our program speaker last week. Julia is a local CPA and takes special interest in Forensic Accounting. Julia spoke to the club about the Fraud Triangle. She told the club that when most people think of corporate fraud, they think of high profile cases like Enron, WorldCom, and

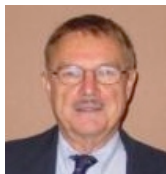
Bernie Madoff. But there are many smaller cases that go either unnoticed, unreported, or go through the news so briefly and quietly that many business owners of any scale don't realize it's a threat they should be protecting themselves against.

Five percent of total GDP in the United States is lost due to fraud. A \$5,000 cash shortage can destroy a business with \$100,000 annual revenue. Also, all types of people commit fraud and often they are people who have been working for organizations for more than a year with no prior criminal record.

Cont. on back of this newsletter

PROGRAM TODAY

**BETTY RYBERG
SCHOLARSHIP PRESENTATIONS**



**HISTORICAL
PERSPECTIVE**

By Owen Clary

In 2006 at this time of the year, our speaker was no other than our new chamber of Commerce President and CEO, David Jameson. David had returned to Aiken after an absence of many years as President of the NC/SC Associations of Chamber Executives. Dave joked that his Tar Heel Club was a club for old men and their fathers (no young Mothers and their daughters)? Anyway, Avondale Mills in the Valley had just announced the Monday before he spoke that after 172 years of operation, they were closing in July. David, however, saw a bright future for Aiken, with our vibrant downtown, horse industry, and entrepreneurial opportunities created by proximity to SRS. David joined our Club for the second time in 2006 and was our President 2011-2012.

We were winners in 1976 in May at the District Conference held in Greenville. At the conference, the Aiken Club was designated as the District Rotary Club of the Year. We were cited for things such as Honduras hurricane relief, Student Loan fund, and the Salvation Army Bell Ringing.

FUTURE PROGRAMS

- MAY** **MONTHLY THEME: Service Above Self**
- May 23 Dr. Terry Michalske; Savannah River National Laboratory Family
- May 30 **NO MEETING: MEMORIAL DAY**
- JUN** **MONTHLY THEME: Rotary Fellowship Month**
- Jun 6 Lisa Fallaw; Rotary Reader Year in Review

BIRTHDAYS

- 5/16 Greg Paschal
- 5/16 Susan Winsor
- 5/17 Thomas Hofstetter
- 5/19 Phillip Dunn
- 5/22 Monica Key

CLUB ANNIVERSARIES

- 5/16 Jane Page Thompson (2011) 5 years

MAY'S STUDENTS OF THE MONTH

Rotarian Brian Bernard introduced Aiken High School's Student of the Month, Emma Grabowski. Emma plans to attend the College of Charleston next year. She is active in her church, the Beta Club, the National Honor Society, and the Math Team. Emma is 7th in her class and wants to study Creative Writing in college.

Rotarian Liz Stewart introduced South Aiken's May Student of the Month, Andi Brown. Andi has a 4.5 GPA, plays in the band, serves in the Naval Junior Reserve Officer Training Corps (NJROTC), National Honor Society, Relay for Life, and enjoys drawing and running. Andi has received a full scholarship from the Air Force to attend Clemson University. Andi will be a full Air Force Officer upon graduation.

Rotary Mallory Holley introduced Austin Buckner, a student at Aiken Performing Arts Academy. Austin is his class Valedictorian and plans to study computer science in college.

SAVE THE DATE FOR
MEMORIAL DAY PARADE
VOLUNTEERING, MAY 28TH

Rotarian Owen Clary asked that Rotarians consider volunteering to help organize participants in Aiken's Memorial Day Parade. Contact him for more information.

COLLETTE BALL: ROTARY LEADERSHIP INSTITUTE GRADUATE



Last week, President Joe Lewis recognized Collette Ball for her completion of the Rotary Leadership Institute courses. It took Collette three years to complete the sessions and she spoke to the club about the impact it has had on her Rotary experience. She stated that it all starts with the 4-Way test and it has impacted her life immensely.