**GHOSTS ON THE PAYROLL** fictitious checks were white, but the file copies of legitimate checks were green. Several additional clues indicated the presence of the fraud: ◆ Multiple direct deposits were made to the same bank account but under different employees’ names.◆ None of the fake employees had a personnel file or amounts withheld. ◆ Employee numbers for the ghost employees were higher than those of other employees. Confronted with the evidence, Turner pleaded guilty to the charges. Under a plea bargain agreement, he was ordered to make restitution and was sentenced to 15 years of probation. Source: “Keep Ghosts Off the Payroll,” Joseph T.Wells, *Journal of Accountancy* (December 2002), pp. 77–82. Turner was extremely ill and needed expensive medicines to treat his condition. He was responsible for recording payroll hours and preparing payroll records at the not-for-profit organization where he was employed. A separate employee was responsible for adding and deleting employees to the payroll system. However, Turner circumvented this control by looking over her shoulder to steal her user ID and password, allowing him to add fictitious employees to the payroll. After adding the “ghost” employees to the payroll, Turner input wage and other relevant information and arranged for direct deposit of the fictitious employees’ pay to his own bank account. He also created fictitious documentation for the ghost employees’ work, as well as file copies of the paychecks. The fraud was detected by the organization’s external auditor, who noted that the file copies of the