



Benford Brown & Associates, LLC

CPA Firm
Bright People
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December 13, 2017

I need the following items to begin the QuickBooks setup. I have setup a folder on ShareFile under Terri's name. She should receive an email notification. Please have her upload all the items listed below as PDF files. The payroll items and the year to-date general ledger is the most urgent part so we can run a parallel payroll before year end.

- 1) Chart of Accounts
- 2) Year to date General Ledger
- 3) General Ledger for the last fiscal year
- 4) Copies of all bank statements for all bank accounts for the current fiscal year
- 5) For all employees, I need a copy of their employee record that includes (name, social security number, banking information for direct deposit, tax withholding information and other payroll deductions)
- 6) Also for the employees, please provide me with a copy of their last paycheck stub.

If there are any question, please contact me at 630-679-9424

Sincerely,

Alyssia Benford, CPA
Partner

Pair pleads guilty in financial scheme against College of DuPage

Authorities say plot by Roselle couple netted \$200,000

BY CLIFFORD WARD

A Roselle couple pleaded guilty Friday in connection to what authorities said was a financial scheme against College of DuPage County that netted them \$200,000. In a negotiated settle-

ment with DuPage County prosecutors, Cedric Ramey, 43, and Mary Allen, 40, entered guilty pleas.

Ramey made a blind plea of guilty to one count of theft over \$100,000 from a school or place of worship, a Class X felony that carries a maximum sentence of 30 years in prison and a minimum term of six years. He is due back in court in March, and a date for sen-

tencing will probably be set then.

His wife pleaded guilty to a Class 3 felony count of forgery and was sentenced to probation and 30 days in the DuPage County Jail. She was ordered to pay \$1,500 in restitution to College of DuPage and \$7,500 to the U.S. Department of Education.

Ramey and Allen were arrested in 2017 and

charged with more than 20 felony counts alleging a scheme to defraud COD.

Authorities said the couple recruited friends and obtained their personal information, which was used to apply for admission to COD and for federal tuition loans and grants administered through the college.

After being admitted and obtaining financial aid, the recruited people would

then withdraw from the COD courses, which resulted in a tuition reimbursement sent to the recruit via check or deposited electronically in a bank account. The recruit would then split the refund with Ramey and Allen, prosecutors allege.

When a person reported to COD in 2013 that she had received a tuition bill from COD, but had never at-

tended classes, an investigation began that eventually focused on the couple, prosecutors said. Authorities say the couple operated the scheme between 2012 and 2014.

Ramey and Allen were the only people charged in the scheme, authorities said.

Clifford Ward is a freelance reporter.