

A Betrayal of Trust: The Ellen Cooke Embezzlement Case

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***Abstract:** This case focuses on the events leading up to the conviction and sentencing of Ellen Cooke, former national treasurer of the U.S. Episcopal Church. Using her position of trust within the organization, Ms. Cooke diverted 2.2 million dollars of church funds for her personal use over a five year period. This occurred during a period of staff cuts at the national church level. One- third (nearly one hundred) of Ms. Cooke's coworkers at church headquarters were dismissed due to budget cuts during this period. Ms. Cooke used staff cuts to consolidate her control over church finances and dismiss subordinates who were trained to uncover financial irregularities within the Church. Students are invited to examine this case by looking at individual factors, social factors, and opportunity factors that contributed to an especially heinous breach of trust.*

Keywords: Financial Controls, Trust, Embezzlement, Audits