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My hands were shaking. My heart was pounding."

Two accountants who coluded in the fraud at WorldCom had gone so far as to write resignation letters because of their discomfort with what they were being asked to do by their bosses. However, they never turned them in, Cooper said. In court, one of the accountants said he was the sole provider for his family and was afraid of losing his job. He had to serve jail time despite reassurances from his boss that he wouldn't get in trouble because he was just following orders.

From a young age, Cooper said her mother told her to think about the consequences of actions and to never be intimidated into doing something that is not right. "As much as anything, I think it has really helped me at times when I was really scared," Cooper said.

Cooper and a handful of colleagues unearthed accounting tricks that showed billions of dollars in illusory earnings for WorldCom, which filed for bankruptcy in 2002. As their findings were shared with

superiors who were aware of the fraud, Cooper said they faced intimidation. They also had to watch as the company they worked for collapsed as a result of the fraud, with tens of thousands of employees being laid off.

Cooper said there were times when she suffered from depression, and there were long periods when she could not even get out of bed.

"It was all so completely overwhelming to me," she said. "I cried many a tear. I lost a tremendous amount of weight."

"Everybody wanted to help me, but this was a path I had to walk," she added. "For me, it was my Christian faith, my family and my friends that really helped me navigate the storm and come out on the other side."

The type of accounting fraud committed by WorldCom executives was difficult to detect because the fudging occurred after the books were "closed." The rules in place for external auditors were not enough to uncover the discrepancies, and executives simply lied to them. One executive said that

once the first fake entries were made, it was hard to stop. Cooper called the case of WorldCom and the many other corporate fraud cases that have been uncovered in the last decade tragic stories about people and choices.

"I think pride, more than greed, really came into play with a lot of these big companies," she said. "The executives at the top of the companies were used to winning and being praised by Wall Street. They didn't want to see their companies fail."

Cooper said that legislation aimed at enhancing accounting standards such as the Sarbanes-Oxley Act of 2002 are mostly good. However, regulators are still making adjustments to find the right balance between holding companies accountable and not stifling business.

Cooper said she hopes members of the audience will remember her words when faced with their own crossroads in the future.

"It's been a privilege for me to be able to share (my story) and feel like, hopefully, it will make a difference," she said.



Dr. Mark Sweeney addresses the crowd during Wednesday's USD International Forum. Sweeney along with Dr. Moses Ikiugu, Dr. Dennis Johnson and Prof. Elizabeth Burleson (not pictured) each addressed the issue of global warming using their own fields of expertise to explain why it is a world threatening issue that must be faced sooner rather than later. (Photo by David Lias)

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school board president. "We want to see if this new agreement is going to work, and give it some time. It will give us some time to get together to work towards a long-term agreement, or if we're not happy with the way it works, it will give us a third year to plan on doing something on our own. It gives both sides some breathing room."

"It really gives us the opportunity to get our feet underneath us, and move in either direction without having to commit to a huge dollar amount this year," said Matt Lavin, school board member.

"We may also need to understand, especially for events that haven't been part of this agreement before, such as JV games, that we have to get the scheduling to work, and that may not happen tomorrow," Bottolfson said. "It might take a year or two to get things rolling smoothly."

During the first year of the agreement, the school district will compensate USD \$35,000, due May 1, 2011. That amount will increase the next year to \$36,500, due May 1, 2012. Should the school board agree to extend the agreement for a

third year, it would pay USD \$37,500 by May 1, 2013.

Under the agreement, the school district will have access to the DakotaDome for all home varsity football games, including post season. The university will have priority in the event that a Coyote football game must be scheduled for a Friday night.

Subject to availability, USD will also allow the school district to use the DakotaDome for non-varsity football games on Mondays or when the Dome is available; up to two track events per year; up to two varsity basketball games per year; and varsity football, track and high school band practice during inclement weather.

The school district will also be given access to the swimming pool. The Vermillion Area Swim Team (VAST) is not included as part of this school district/university agreement.

The school district will be able to use the university's tennis courts for practice sessions and home tennis matches, subject to availability. It will also have access to Slagle Hall, once renovation of the

building is complete, for high school commencement exercises.

The school district may also request additional use of the DakotaDome or other university facilities, such as the Muenster University Center, subject to their availability.

In exchange, the school district will allow the university access to its all-weather track for practice by university track teams, and access to its high school gymnasium for exhibition basketball games, subject to availability.

The high school gym will also be available for the Native American Awareness Week annual spring Wacipi for the basic rental fee spelled out in school district policy. The university may request access to other school district facilities on an as needed basis, subject to availability.

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Global/ from page 1

tional Climate negotiations and participated via video link) and Johnson focused on.

Burleson said the scientific community at the negotiations did not think there had been nearly enough accomplished to mitigate the effects of global warming. However, no one was saying that it is too late.

"The scientists are saying we cannot exceed 1.5 degrees Celsius above the pre-industrial levels," she said. "At present, the best authors on the table show that we are currently at a 3.9-degree increase. That is going to have, according to the scientific community, catastrophic impacts across Africa and everywhere."

Burleson added that the political and scientific communities need to find a collective process in which to mitigate the effects.

"There are three ways to limit carbon emissions," Johnson said. "You can tax all carbon

emissions, you can reduce through cap and trade, or, you can use direct governmental regulation."

Johnson added that before any of that can be done, scientists must first determine what the optimal level of pollution would be. He later added that even if that level is determined, it needs to be a worldwide effort and agreement, that the United States cannot do it alone.

He also acknowledged that global warming is a controversial topic, but said it is one that is critical it be discussed.

The next international climate negotiation will take place in Mexico. Burleson hopes that as the groups meet more often, familiarity with other countries will open the doors to negotiation and possible solution.

ENHANCED EDUCATION CREDITS
 In the past, two alternatives non-refundable credits were available for post-secondary educational expenses. The Hope credit was available the first two years of post-secondary education and the Lifetime Learning credit applied to an unlimited number of years.
 For tax years 2009 and 2010, the Hope credit has been renamed the American Opportunity Tax credit. The maximum credit is \$2,500 (up from \$1,800) and the definition of eligible expenses has been expanded.
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