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billion For three years it was listed as the most profitable large community bank in the country It was all a fraud All of the securitization deals the bank entered into lost money To hide that fact bank insiders started cooking the books and concealing that they were also embezzling millions of dollars from the bank This was all hidden from the bank s attorneys and auditors federal bank examiners and even the board of directors of the bank To keep the examiners at bay the bank insiders did everything possible to avoid giving them access to documents they were entitled to see documents they knew would sink their scheme The head of the bank even went so far as to bury four large truckloads of documents in a ditch on her ranch Robert S Pasley explores the failure of the First National Bank of Keystone the intrigue involved and the lessons that could have been learned and still can be learned about how banks operate how federal banking regulators supervise financial institutions how agencies interact with one another and how such failures can be avoided in the future

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