

# **EMBEZZLEMENT PACKAGE**

These instructions are intended to assist you in organizing the embezzlement information so that it can be investigated and successfully prosecuted. It is suggested that the following sections be placed into a binder with tabbed inserts. This allows ease in reviewing the information, and the addition or removal of portions as needed.

## **SUMMARY OF THE CRIME**

A brief summary of the crime should include who, what, where, when and why of the embezzlement.

## **INDEX**

This should list all the tabbed sections of the file's content.

## **PARTIES INVOLVED**

List identifying information on all the involved parties. The **victim, witnesses, and suspects**. Identifying information should include:

- Name (including any aliases and nicknames)
- Addresses (Work, Home, Others)
- Phone numbers (Work, Home, Pagers, Cell phones)
- Date of birth
- Social Security number
- Driver's License number
- Physical description (race, sex, height, weight, hair color, eye color, glasses, facial hair, scars, tattoos, any other distinguishing characteristics)

## **PHYSICAL EVIDENCE**

This section should include a description of all the physical evidence – checks, invoices, contracts, employment records, photos, etc., anything other than verbal statements. Include the where, when, and how each item was obtained.

If the actual physical evidence has **not** been turned over to Law Enforcement, put a copy of the evidence in this section. Make sure that the originals are stored in a secure area. The originals (Best Evidence) must be turned over to Law Enforcement for prosecution in court.

## **SUSPECT**

This section should include details about the suspect and his relations with you, the victim. (Do not withhold any information; you'll just antagonize the prosecutors, if the defense attorney brings up that information in court.)

1. Written and non-written job authority. Mention every time you, the victim, allowed the suspect to sign a check, authorize a contract, purchase material, or any other function pertinent to the embezzlement.
2. Responsibilities and job description. Also note any task that is required even for just one time. Job performance should be noted here, including the bending or breaking of any company rules.
3. All fiduciary relationships. Detail any financial connections between the suspect and you, the victim. Is the suspect a partner, silent or otherwise? Were there any loans (formal, informal, or personal) between the suspect and either you or the company's officers?
4. All other personal attributes and relationships about the suspect that the prosecutor could use to thwart any defense strategies. For example:
  - a. Family ties to anyone in your company or affiliated organizations.
  - b. Personal relationships and fraternal organizational involvement with other parties. (This includes any real or supposed sexual relationships.) Professional relationships among your staff or others involved.
  - c. Political connections.
  - d. Any known or suspected drug or alcohol addictions, gambling habits or other vices.

## **WITNESSES**

This section should explain what the witnesses and you, the victim, could testify to in court. You can include what you think they can testify to, and also note if the witness is reluctant to testify, or does not want to cooperate.

## **CHRONOLOGICAL NARRATIVE**

This is the most important section of the package. The chronological narrative of the crime should also include background information and environment at the business. Do not worry about listing too much information. Mention if you have any doubts of the data's veracity or the reliability of the witnesses. Also, explain complex financial information, because the investigators and prosecutors are not accountants or financial experts. Put all industry jargon in layman's terms. The prosecutors must be able to clearly explain all your evidence to jurors, who, more than likely, would much rather be elsewhere.

## **SPREADSHEETS**

Provide concise spreadsheets. Consider compiling a spreadsheet showing dates of disputed transactions, check numbers or transactions type, amount of transaction, payee information or merchant name, etc. Include a detailed description of each loss (i.e. checks, cash, and property).

### ***General Points***

General considerations that can help speed up the process:

- **Your assistance is needed with clerical help for compiling, sorting, and inputting information and evidence.**
- **Do not hide any knowledge of political overtones or connections the suspect might have with someone in a position of influence.**
- **The suspect or others might give you defense rebuttals, alibis, or excuses. These should be examined and refuted, if possible, and then given to the Police Department or Prosecutors.**