

Tips To Prepare
Audits/Investigations
For Prosecution



Presented By:

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Topics of Discussion

1. Detecting Fraud
 - a. Call Law Enforcement
 - b. Forensic Auditor (if applicable)

2. Identify the Suspect
 - a. Paper Trail
 - b. Auditor is key

3. Jurisdiction/Venue

4. Types of Crimes to Look for:
 - a. Theft §812
 - b. Identity Theft §817
 - c. Official Misconduct §838.022
 - d. Public Corruption §838.016

5. Paper Trail and Necessary Documentation
 - a. Charters/Employee Handbooks
 - b. Emails
 - c. Internal Records
 - d. Spreadsheets

6. Talking to the Suspect
 - a. Confronting vs. Releasing

- b. Undercover Operation/Sting
- c. Non-custodial
- d. Confront with Evidence

7. Chain of Custody

8. Certified Documents

9. Standard of Proof

- a. Completeness of Forensic Audit

Jurisdiction/Venue

1. In the county where the result of the offense occurred. §910.01(1)
2. In the county where the offense commenced. §910.01(2)
3. In the county where the aider assisted another commit a crime in another county. §910.04
4. In the county where the principal completed the crime despite aider's location in another county. §910.04
5. If the acts constituting one offense are committed in two or more counties, the offender may be tried in any county in which any of the acts occurred. §910.05
6. If a person in one county commits an offense in another county (i.e. sending faxes, placing telephone calls, etc.), the person may be tried in either county.

Grand Theft

Fla. Stat. §812.014

(1) A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently:

(a) Deprive the other person of a right to the property or a benefit from the property. OR

(b) Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

(2) (a)1. If the property stolen is valued at \$100,000 or more . . . The offender commits grand theft in the first degree.

812.012 Definitions

(3) "Obtains or uses" means any manner of . . .

(c) Obtaining property by fraud, willful misrepresentation of a future act, or false promise.

(d)1. Conduct previously known as stealing; larceny; purloining; abstracting; embezzlement; misapplication; misappropriation; conversion; or obtaining money or property by false pretenses, fraud, or deception; or

2. Other conduct similar in nature.

Organized Fraud

Fla. Stat. §817.034 OFFENSES.--

(4) (a) Any person who engages in a scheme to defraud and obtains property thereby is guilty of organized fraud, punishable as follows:

1. If the amount of property obtained has an aggregate value of \$50,000 or more, the violator is guilty of a felony of the first degree

- Fla. Stat. §817.034(3)(d) states that “‘Scheme to defraud’ means a systematic, ongoing course of conduct with intent to defraud one or more persons, or with intent to obtain property from one or more persons by false or fraudulent pretenses, representations, or promises or willful misrepresentations of a future act.”

Identity Theft

- Willfully and fraudulently using, or possessing with intent to fraudulently use, someone else's personal identification information without the owner's consent.
Florida Statute §817.568
- Florida Statute §817.568(1)(f) defines personal identification information to include "name, postal or electronic [email] address, telephone number, social security number, date of birth, mother's maiden name, official state-issued or United States-issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number, Medicaid or food stamp account number, bank account number, credit or debit card number, or personal identification number or code assigned to the holder of a debit card by the issuer to permit authorized electronic use of such card."
- Also includes biometric data (fingerprint, voice, retina image).

Public Corruption

Fla.Stat. §838.016

- (1) It is unlawful for any person corruptly to give, offer, or promise to any servant, or, if a public servant, corruptly to request, solicit, accept, or agree to accept, any pecuniary or other benefit not authorized by law, for the past, present, or future performance, on performance, or violation of any act or omission which the person believes to have been, or the public servant represents to having been, either within the official discretion of the public servant, in violation of a public duty, or in performance of a public duty.
- (2) It is unlawful for any person corruptly to give, offer, or promise to any servant, or, if a public servant, corruptly to request, solicit, accept, or agree to accept, any pecuniary or other benefit not authorized by law, for the past, present, or future exertion of any influence upon or with any other public servant regarding any act or omission which the person believes to have been, or which is represented to him or her as having been, either within the official discretion of the other public servant, in violation of a public duty, or in performance of a public duty.
- (4).....commits a felony of the second degree,...

Official Misconduct

Fla.Stat. §838.022

- (1) It is unlawful for a public servant, with corrupt intent to obtain a benefit for any person or to cause harm to another, to:
 - (a) Falsify, or cause another person to falsify, any official record or official document;
 - (b) Conceal, cover up, destroy, mutilate, or alter any official record or official document or cause another person to perform such an act; or
 - (c) Obstruct, delay, or prevent the communication of information relating to the commission of a felony that directly involves or affects the public agency or public entity served by the public servant.

- (2) For the purposes of this section:
 - (b) An official record or official document includes only public records.

For purposes of this section, a “public servant” means any officer or employee of a state, county, municipal, or special district agency or entity; any legislative or judicial officer or employee; any person, except a witness, who acts as a general or special magistrate, receiver, auditor, arbitrator, umpire, referee, consultant, or hearing officer while performing a governmental function; or a candidate for election or appointment to any of the positions listed in this subsection, or an individual who has been elected to, but has yet to officially assume the responsibilities of, public office.

Contact Information

Who are the local law enforcement agencies?

1. Hillsborough County Sheriff's Office: 813-247-8000
 - (a) Economic Crimes Section: 813-247-5655
 - (b) Warrants: 813-247-0735
 - (c) ID Section: 813-247-0062
2. Tampa Police Department: 813-276-3200
 - (a) White Collar Unit: 813-276-3499
3. Temple Terrace Police Department: 813-989-7110
4. University of South Florida Police Department: 813-974-2628
5. Plant City Police Department: 813-757-9200
6. Seminole Police Department (Hard Rock Casino): 813-623-5748
7. Tampa International Airport Police: 813-870-8760 (press 1 for airport police, press 2 for lost & found)

Who are the state law enforcement agencies?

1. Florida Department of Financial Services:
 - (a) Tampa Field Office (Fraud Division): 813-890-1902
8. Florida Department of Agriculture and Consumer Services
 - (a) Bureau of Investigative Services (Tampa): 1-800-342-5869
9. Florida Department of Law Enforcement
 - (a) Tampa Bay Regional Operations Center: 813-878-7300
10. Department of Highway Safety and Motor Vehicles (DHSMV):

- (a) Division of Driver's License (Tampa): 813-546-9118
- 11. Florida Highway Patrol (esp. Driver's License fraud)
 - (a) Troop C (Tampa): 813-632-6859
- 12. Florida Department of Corrections:
 - (a) Tampa-Circuit Administration: 813-233-2382
- 13. Fish and Wildlife Conservation Commission:
 - (a) Tampa Field Office: 813-272-2516
- 14. Florida Department of Juvenile Justice:
 - (a) Tampa Administration for Central Area: 813-744-8902
- 15. Florida Department of Transportation
 - (a) Motor Carrier Compliance: 1-352-588-5999
- 16. Florida Attorney General's Office:
 - (a) Tampa Economic Crimes Division: 813-287-7950
- 17. Florida Department of Business and Professional Regulations (Document Identification)
 - (a) Alcoholic Beverages and Tobacco (Enforcement): 813-272-3257

Who are the federal law enforcement agencies?

- 1. Federal Trade Commission
- 2. U.S. Securities and Exchange Commission (SEC)
 - (a) Southeast Regional Office (Miami): (305) 982-6300
 - (b) U.S. Department of Housing and Urban Development (HUD) (OIG)
 - a. Tampa Office: (813) 228-2026
 - (c) Social Security Administration (OIG/Fraud)
 - a. Tampa Local Office: 1-800-772-1213 (general number)

- (d) U.S. Postal Inspectors (USPS)
 - a. Tampa Field Office: 813-281-5200 (very important re: ID theft)
- (e) U.S. Department of State (State)
 - a. Diplomatic Security Service (Miami): 305-536-5781
- 3. U.S. Department of Homeland Security (DHS)
 - 1. U.S. Customs and Border Protection (Tampa Field Office): 813-228-2381
 - 2. U.S. Immigration and Customs Enforcement (Office of Investigations): 813-348-1881
 - 3. U.S. Transportation Security Administration
 - 4. U.S. Coast Guard: 813-228-2189
 - 5. U.S. Secret Service: 813-228-2636 (very important re: ID theft)
- 4. U.S. Department of Justice
 - 1. Bureau of Alcohol, Tobacco, Firearms, and Explosives: 813-202-7300
 - 2. Criminal Division (Computer Crime & Intellectual Property Section): 202-514-1026
 - 3. U.S. Marshals Service: 813-274-6401
 - 4. Federal Bureau of Investigations (esp. Tampa fraud unit): 813-273-4566
 - 5. Drug Enforcement Agency (DEA): 813-287-5160

Who are the prosecutors in Hillsborough County?

- 1. Office of the State Attorney, Thirteenth Judicial Circuit: 813-272-5400
 - (a) Economic Crimes Unit: 813-274-1456
- 2. Office of the Statewide Prosecutor: 813-287-7960
- 3. Office of the United States Attorney
 - (a) Middle District of Florida (Tampa Division): 813-274-6000