

Here are some tips on how to make an employee embezzlement case proveable.

Defenses to these crimes can be categorized as: 1) there was no theft, just poor accounting practices; and 2) if there was a theft, I am not the thief. Here is what you need to overcome these defenses.

#### Theft vs. poor accounting practices

Know and understand the complete paper trail which should exist regarding the missing money. This will include the business records of money taken in and money prepared for deposit, as well as bank records of what was deposited.

Get a statement from each person who was involved and each person who should have been involved, but was not, in this paper trail. Now determine what is missing in the actual paper trail.

This will tell you how the theft was accomplished and will point out any opportunities for innocent mistakes. It will also tell you who had the opportunity to steal the money.

#### Proof that the suspect did the theft

Determine whether the suspect had exclusive control of the deposit monies. If not, then you need statements from all those who had access to the monies so you can determine whether they can be ruled out as suspects.

If checks payable to the business are missing, find out from those customers whether the checks were cashed. If so, you may be able to develop probable cause for a search warrant for the suspect's personal bank account.

Confront the suspect. First, find out from the suspect what he believed the proper procedure was. Then, ask what procedure the suspect followed with the specific instances of theft. For example, show the suspect the deposit slip for the missing bank deposit. If he admits that he was responsible for that deposit, find out specifically what he did with that deposit. This type of thief is good at explaining away things in a general sense. You must confront the suspect with specifics. Of course, you must have a firm grasp of what the required procedure is before you can trip up the suspect with the holes in his story.

Obviously, this is a very time-consuming investigation. You should advise the victim business up front that not only will it have to compile the records for you, explain the process to you and the prosecutor, make all employees available to you for questioning and testimony if necessary, but also, if this ends up in a trial, someone from the business may have to assist the prosecutor as the accountant expert for trial preparation and in trial.