

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

BILL OF INFORMATION FOR HEALTH CARE FRAUD AND ASSET FORFEITURE

UNITED STATES OF AMERICA * CRIMINAL ACTION NUMBER
VERSUS * SECTION:
JACQUELINE EVANS SEGURA * VIOLATIONS: *18 USC §1347*
* * * *18 USC §2*
* * * *18 USC §982*

The United States Attorney charges that:

COUNT 1

A. AT ALL TIMES MATERIAL HEREIN:

1. Dr. A was a physician specializing in plastic surgery. Dr. B, his wife, was a physician specializing general surgery. Drs. A and B owned and operated a medical practice in a jointly-owned clinic (“clinic”) located in the Eastern District of Louisiana.

2. The Defendant, **JACQUELINE EVANS SEGURA (SEGURA)**, was employed by Drs. A and B at the clinic.

3. The clinic patients were beneficiaries of various health care benefit plans, including Medicare, Medicaid, and private insurers.

4. Dr. A and Dr. B maintained commercial checking account number XXXXXX32 at Resource Bank in Covington, Louisiana into which insurance proceeds for medical services rendered were routinely deposited.

5. **SEGURA** maintained checking account numbers XXXXXX89 and XXXXXX70 at Resource Bank and account number XXXXXXXXXXXXXXXX56 at Columbus Bank and Trust. **JACQUELINE EVANS SEGURA** also had access to, but did not control, account number XXXX89 at the Coastland Federal Credit Union.

6. The medical clinic operated and owned by Drs. A and B is a health care benefit plan as defined in 18 U.S.C. § 24(b).

B. HEALTH CARE FRAUD

7. From on or about June 5, 2008, until July 25, 2011, in the Eastern District of Louisiana and elsewhere, the Defendant, **JACQUELINE EVANS SEGURA** (“**SEGURA**”), did knowingly and willfully execute and attempt to execute a scheme and artifice to defraud health care benefit programs and to obtain, by means of false and fraudulent pretenses, representations, and promises, money owned by, and under the custody and control of, a health care benefit program, to wit: Drs. A and B’s clinic, in connection with the delivery of and payment for health care benefits.

8. It was part of the scheme and artifice to defraud that from on or about April 2002 until December 2007, **SEGURA** worked for Drs. A and B as a receptionist and surgery scheduler. In August 2007, Drs. A and B, after the sudden death of their son, gave notice to **SEGURA** and the other clinic employees that they intended to close the clinic to focus on their grief. **SEGURA** approached Drs. A and B and offered to take over their personal finances and the clinic finances, if

it would help them get through their personal grief and possibly enable them to keep the clinic open. Drs. A and B accepted **SEGURA'S** offer and made her the clinic office manager.

9. It was further part of the scheme and artifice to defraud that, as office manager, **SEGURA** handled the clinic payroll duties, which entailed accessing the clinic's account at NetChex, a third party payroll company. NetChex received the entries made by **SEGURA** and drafted the money to pay the checks, either electronically or in paper form, from the business account of Drs. A and B at Resource Bank.

10. It was further part of the scheme and artifice to defraud that, once **SEGURA** was promoted to office manager, she asked Drs. A and B to change her from an hourly wage to a salaried wage, citing as a reason that she was going through a divorce. Drs. A and B converted her to a salaried employee.

11. It was further part of the scheme and artifice to defraud that **SEGURA** fraudulently paid herself \$602,048 in unauthorized salary using the NetChex account. Once **SEGURA** converted herself to a salaried employee in the NetChex payroll account, she began issuing herself off-cycle paychecks, and checks in amounts that far exceeded her authorized salary. As an hourly employee, **SEGURA** was limited by the number of hours she could potentially work in any given week; as a salaried employee there were no limitations. The unauthorized checks and checks exceeding her authorized salary were electronically deposited into Resource Bank, account numbers XXXXX89 and XXXXX70, Columbus Bank and Trust, account number XXXXXXXXXXXXXXXX56, and Coastland Federal Credit Union XXXX89. All unauthorized checks or checks exceeding her authorized salary were drawn from the clinic account of Drs. A and B at Resource Bank, account number XXXXX32.

12. It was further part of the scheme and artifice to defraud that **SEGURA** fraudulently caused Drs. A and B to pay an additional \$26,135 in Medicare taxes and FICA on the unauthorized portion of her salary. **SEGURA** manually adjusted the federal and state withholding taxes for the paychecks she paid herself, reducing her tax burden from each check, and increasing the amount she received after taxes. The NetChex software did not allow end users to manipulate certain deductions like Medicare taxes and FICA however, which were commensurately higher as **SEGURA** increased her salary amounts. As a result, **SEGURA** caused Drs. A and B to unwittingly pay higher Medicare taxes and FICA on the unauthorized portion of her salary. Although NetChex issued W-2s to all clinic employees at the end of each calendar year, these W-2s were mailed to the attention of **SEGURA** at the clinic who was authorized to distribute them as necessary. Instead of providing the clinic accountant the W-2 she received from NetChex which reflected the fraudulent payments, **SEGURA** created a falsified W-2 that reflected the authorized earnings Drs. A and B believed they were paying her and provided it to the clinic accountant.

13. It was further part of the scheme and artifice to defraud that **SEGURA** fraudulently converted \$60,462 in cash proceeds received from patients of the clinic instead of depositing them into the clinic account. The clinic front desk staff received money in the form of checks from patients and private insurers through the mail, and cash and checks from patients paying their insurance co-payments or for procedures not covered by insurance. These checks and cash payments were documented by the front desk staff and then given to **SEGURA** at the end of each business day so she could deposit the funds into the Resource Bank clinic account. Although the clinic received cash from patients nearly every day it was open, **SEGURA** made no cash deposits into the clinic account at Resource Bank during her tenure as office manager.

14. It was further part of the scheme and artifice to defraud that **SEGURA** fraudulently added four telephone lines for her personal use to Dr. A's mobile telephone account without his authorization, causing Dr. A to pay \$13,000 for mobile telephone service he would not have otherwise paid.

15. It was further part of the scheme and artifice to defraud that **SEGURA** fraudulently used Dr. B's credit card to make purchases for personal goods and household items that had not been authorized by Dr. B, causing Dr. B to pay \$1,618.17 on **SEGURA'S** behalf that she would not otherwise have paid. In handling both the clinic and personal finances for Drs. A and B, **SEGURA** used her access to account information for the American Express credit card utilized by Dr. B to fraudulently order over the telephone and online, merchandise and goods to which she was not entitled and for which she was not authorized to purchase.

D. EXECUTION OF THE SCHEME TO DEFRAUD

16. On or about September 22, 2009, in order to execute and attempt to execute the above-described scheme and artifice to defraud, **SEGURA** caused NetChex to fraudulently wire transfer \$8,323.98 from Dr. A and B's Resource Bank Account number XXXXX32 into her personal Resource Bank Account number XXXXX89 via deposit or transaction number 0000020813.

All in violation of Title 18, United States Code, Sections 1347 and 2.

ASSET FORFEITURE

A. The allegations contained in Count 1 are hereby incorporated as though fully set forth herein for the purpose of charging criminal forfeiture to the United States of America pursuant to Title 18, United States Code, Section 982.

B. As a result of being convicted of a health care offense as defined in Title 18, United States Code, Section 24, as charged in Count 1 herein, the defendant **SEGURA** shall forfeit to the United States all property, real and personal, involved in the aforesaid offenses and all property representing proceeds of those offenses and such property traceable to those proceeds including, but not limited to:

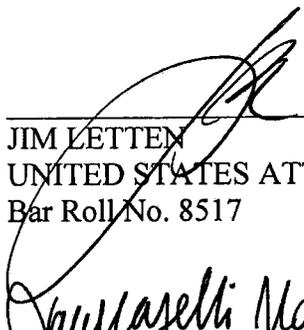
1. At least **\$703,263.17** in United States Currency and all interest and proceeds traceable thereto.
2. The government specifically provides notice of its intent to seek a personal money judgment against the defendant in the amount of the fraudulently-obtained proceeds.

C. If any of the above-described forfeited property, as a result of any act or omission of the defendant,

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred, sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b) to seek forfeiture of any other property of said defendants up to the value of the above forfeitable property;

All in violation of Title 18, United States Code, Section 982.



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