

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA \* CRIMINAL NO. 12-104  
VERSUS \* SECTION: "S"  
JACQUELINE EVANS SEGURA \*  
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**FACTUAL BASIS**

If this matter were to proceed to trial, the government would prove the following facts through competent evidence:

David Couvillion from Pinnacle Business Solutions would testify that Drs. A and B were authorized Medicare providers permitted to bill Medicare for Part B services between June 2008 and July 2011, and that Drs. A and B received Medicare funds electronically deposited into their clinic account at Resource Bank, account number XXXXX32.

Dr. B would testify about the following facts: She and her husband, Dr. A, operated and owned a medical practice in a jointly-owned clinic located in Covington, Louisiana. This medical clinic operated and owned by them is a health care benefit plan for the purposes of 18 U.S.C. § 1347 (Health Care Fraud). Their medical practice treated Medicare patients, billed Medicare on behalf of these Medicare beneficiaries, and received reimbursement from Medicare in the form of electronic deposits transferred into their clinic bank account at Resource Bank. A clinic employee, **JACQUELINE EVANS SEGURA ("SEGURA")**, approached her in 2008, after her

son's death, and asked if she could help alleviate hers and Dr. A's stress by taking over payroll and other administrative duties; Dr. B took **SEGURA** up on this offer. **SEGURA** began maintaining other accounts of Dr. A and Dr. B, most notably Dr. A's mobile telephone account and Dr. B's American Express account. After **SEGURA** began doing their office payroll, **SEGURA** requested that she be changed from an hourly to a salaried employee. She promoted **SEGURA** to Office Manager in 2008.

Dr. B would also testify that the clinic used a third party payroll company, NetChex, to meet their payroll obligations, and it was this account that **SEGURA** managed for their clinic payroll. The NetChex account was accessed and managed exclusively by **SEGURA**. **SEGURA** was only authorized to pay herself \$35,000 - \$39,000 per year, the amount varying due to bonuses.

Will Boudreaux, owner of NetChex, would testify that the NetChex account of Dr. A and B was accessed by someone with the proper authentication and credentials. Boudreaux would state that **SEGURA** was paid \$106,592 in 2008, \$271,475 in 2009, \$225,281 in 2010, and \$140,349 through July 2011. Recurring checks made payable to **SEGURA** in varying amounts were electronically wire transferred from the designated Resource Bank account of Dr. A and B, account XXXXX32 into several accounts: Resource Bank accounts XXXXX89 and XXXXX70, Columbus Bank and Trust account number XXXXXXXXXXXXXXXX56, and Coastland Federal Credit Union account number XXXX89. Boudreaux would also testify that the checks made payable to **SEGURA** had manual overrides to lessen the federal and state withholding taxes, but

that the deductions for Medicare taxes and FICA could not be manually overridden, and were set automatically by the amount of the gross pay.

Resource Bank employee Shannon Seals would testify that Account XXXXX32 was the clinic operating account of Drs. A and B. Seals would also testify that accounts XXXXX89 and XXXXX70 were owned and controlled by **SEGURA** and that these two accounts received electronic funds transfers from the account of Drs. A and B.

Claudia Mora of Green Dot Corporation, which services prepaid debit cards issued by Synovus Bank, formerly Columbus Bank and Trust Company, would testify that **SEGURA** was the owner of Columbus Bank and Trust account number XXXXXXXXXXXXXXX56, and that this account was funded exclusively from electronic funds transfers identifying the source as Dr. A.

Terrin Matthews, Member Service Supervisor from Coastland Federal Credit Union, would testify that account number XXXX89 received electronic funds transfers identifying the source as Dr. A.

Federal Bureau of Investigation Special Agent Krista Bradford would testify that she learned through her investigation that the account at Coastland Federal Credit Union belonged to that of **SEGURA'S** landlord, and that the electronic funds transfers from Dr. A in the form of payroll were covering a portion of Segura's rent on a regular basis. Special Agent Bradford would also testify that she obtained copies of W-2s that **SEGURA** provided the clinic accountant for the years 2007, 2008, 2009, and 2010, and the W-2s that NetChex issued to **SEGURA** for those corresponding years. Special Agent Bradford would testify that her review of **SEGURA'S** bank

deposits corresponded with amounts shown on the NetChex account, and that the W-2s submitted to the clinic accountant were false. Special Agent Bradford would testify that a comparison of the two sets of W-2s and the review of **SEGURA'S** bank accounts showed that **SEGURA** provided a W-2 to the clinic accountant that reflected a gross salary far less than what she actually received in payroll. Special Agent Bradford would testify about documents which would establish that **SEGURA** paid herself \$602,048 in unauthorized salary. Special Agent Bradford would testify about a review of the tax information and FICA statements compiled by NetChex, and that Drs. A and B paid \$26,135 in Medicare taxes and FICA on the unauthorized portion of salary **SEGURA** arranged for herself through NetChex.

The receptionist for the clinic would testify that she noted on the clinic "superbill" when patients made payments, and that at the end of the day she reconciled all the cash and checks on an office log. The receptionist would also testify to the following: that the cash and checks were placed in an envelope which was ultimately provided to **SEGURA** so that she could make the deposit on the clinic's behalf; that she alerted **SEGURA** when there were large sums of cash in the envelope; that even on days when **SEGURA** was not in the office, the envelope was placed in **SEGURA'S** desk so that **SEGURA** could make the clinic deposit upon her return; and that no one other than **SEGURA** was authorized to make deposits on the clinic's behalf.

Dr. B would testify that, after reviewing the clinic bank deposits, she learned that no cash was deposited into the clinic bank account during the time period 2008 – July 2011, the timeframe

in which **SEGURA** was responsible for depositing all the cash and checks received from patients into the clinic account.

Special Agent Bradford would testify that a comparison of the daily clinic logs to the clinic bank deposits for the time period 2008 – July 2011 showed that \$60,462 in cash was never deposited into the clinic account, although it was noted on the clinic logs as having been received.

Dr. A would testify that when he reviewed his mobile telephone account after **SEGURA** was terminated from his employ, he discovered that **SEGURA** added service for four new telephone lines. Dr. A would testify that **SEGURA** was not authorized to obtain the telephone lines, and that they were not being used by Dr. A, his wife or the clinic.

Special Agent Bradford would testify that through the course of her investigation she learned that the telephone lines added to Dr. A's mobile telephone account were being used by **SEGURA** and family members, and that **SEGURA** ordered her personal bank checks with one of the unauthorized telephone lines imprinted on the checks as her telephone number. Special Agent Bradford's review of Dr. A's cellular telephone bills showed that \$13,000 was billed to Dr. A for telephone service that he did not authorize and that was paid on **SEGURA'S** behalf for mobile telephone service.

Dr. B would testify that upon **SEGURA'S** termination from the clinic she learned that **SEGURA** had used Dr. B's personal American Express credit card to purchase merchandise on-line and over the telephone that Dr. B had never authorized. Dr. B would produce receipts for merchandise purchased on-line that indicated the items were billed to Dr. B but were shipped

instead to **SEGURA** at **SEGURA'S** residence. Dr. B would also produce receipts for catering that showed the unauthorized items were ordered over the telephone by "**JACKIE**" and were paid by Dr. B's American Express credit card.

Special Agent Bradford would testify that a review of credit card receipts provided by Dr. B indicated the items **SEGURA** received amounted to \$1,618.17 in unauthorized charges on Dr. B's credit card account.

Special Agent Bradford would testify that the total loss identified as being caused by **SEGURA** amounted to \$703,263.17.

Will Boudreaux would testify that Dr. A and B's NetChex account was used to electronically transfer \$8,323.98 in payroll funds from Resource Bank Account number XXXXX32 via deposit or transaction number 0000020813 on September 22, 2009, on behalf of **SEGURA** into Resource Bank Account number XXXXX89.

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