

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

\*

CRIMINAL NO. 22-68

v.

\*

SECTION: "R"

KATIE LAROCHE

\*

\* \* \*

FACTUAL BASIS

Defendant **KATIE LAROCHE** ("**LAROCHE**"), has agreed to plead guilty to the sole count of the Bill of Information. Should this matter proceed to trial, the United States would prove beyond a reasonable doubt, through credible testimony and reliable evidence, the following facts. Unless stated otherwise, the following acts occurred within the jurisdiction of the Eastern District of Louisiana.

During the times material to the Bill of Information, **LAROCHE** resided in or around New Orleans, Louisiana, which is in the Eastern District of Louisiana. **LAROCHE** was a financial manager, who handled financial transactions for her clients. From on or about February 5, 2015, continuing through the time of this Bill of Information, **LAROCHE** did business through Capital City Consulting Firm, a business entity **LAROCHE** created, owned, and operated.

Victim 1 was a client of **LAROCHE**, who resided in or around New Orleans, Louisiana, which is in the Eastern District of Louisiana. **LAROCHE** and Victim 1 entered into an agreement through which **LAROCHE** and Capital City Consulting Firm were responsible for bookkeeping, accounting, and other financial duties for Victim 1 and Victim 1's businesses. In that agreement,

AUSA JG  
Defendant [Signature]  
Defense Counsel SJJ

Victim 1 agreed to pay **LAROCHE** fees of approximately \$1,000 per month through Capital City Consulting Firm.

Victim 1 maintained personal and business bank accounts at JPMorgan Chase Bank. **LAROCHE** had signature authority and access to Victim 1's bank accounts. Transactions involving those accounts traveled in interstate commerce. **LAROCHE** maintained her own personal bank account at JPMorgan Chase Bank. Beginning on or about February 5, 2015, and continuing until at least March 25, 2021, in the Eastern District of Louisiana and elsewhere, **LAROCHE** did knowingly devise and intend to devise a scheme and artifice to defraud and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, by using cash withdrawals, wire transfers, and checks to withdraw funds for **LAROCHE**'s own use from bank accounts owned by Victim 1 and Victim 1's businesses, while misleading Victim 1 and others by stating that the withdrawn funds were for Victim 1's tax payments or business expenses. Specifically, **LAROCHE** made cash withdrawals from Victim 1's bank accounts and made notations on the withdrawal slips falsely indicating that the withdrawal was being used to pay Victim 1's federal taxes, when in fact **LAROCHE** used the funds for her own benefit. When Victim 1 asked **LAROCHE** about the status of Victim 1's tax obligations and payments, **LAROCHE** lied to Victim 1 to hide her scheme to defraud Victim 1. **LAROCHE** transferred funds from Victim 1's bank accounts to **LAROCHE**'s own bank accounts, and the amounts of those transfers far exceeded the \$1,000 monthly fees specified in **LAROCHE**'s agreement with Victim 1. **LAROCHE** also arranged for monthly payments for an automobile insurance policy to be automatically withdrawn from Victim 1's account, to benefit a person other than Victim 1, without Victim 1's knowledge or consent. During the course of **LAROCHE**'s employment by Victim 1, **LAROCHE** embezzled at least \$233,363.53 from Victim 1's bank



accounts for **LAROCHE**'s own personal use by implementing the above-described scheme to initiate at least 130 transactions.

On or about the dates and in the approximate amounts specified in each wiring below, in the Eastern District of Louisiana and elsewhere, the defendant, **LAROCHE**, for the purpose of executing and attempting to execute the scheme and artifice to defraud set forth above, did transmit and cause to be transmitted, by means of wire communications in interstate commerce to JPMorgan Chase Bank servers outside of Louisiana, certain writings, signs, signals, pictures and sounds, as more particularly described below:

Date	Description of Wire Communication
December 20, 2016	A withdrawal of \$1,550 from Victim 1's account with the notation "IRS Payment Past Due Bal Money Order"
March 20, 2017	A withdrawal of \$952 from Victim 1's account with the notation "IRS Past Due Taxes"
May 12, 2017	A withdrawal of \$650 from Victim 1's account with the notation "Back Taxes IRS"
May 22, 2017	A withdrawal of \$600 from Victim 1's account with the notation "2 <sup>nd</sup> monthly payment IRS past due taxes"
October 20, 2017	A withdrawal of \$1,802 from Victim 1's account with the notation "2016 Taxes IRS"

Limited Nature of Factual Basis

This proffer of evidence is not intended to constitute a complete statement of all facts known by **KATIE LAROCHE**, and it is not a complete statement of all facts described by **LAROCHE** to the government. Rather, it is a minimum statement of facts intended to prove the

necessary factual predicate for her guilty plea. The limited purpose of this proffer is to demonstrate that there exists a sufficient legal basis for **LAROCHE**'s plea of guilty to the charged offense.

Jordan Ginsberg for 7/27/22  
Nicholas D. Moses Date  
Assistant United States Attorney

SP JS 7/24/22  
Samuel Scillitani Date  
Counsel for Katie LaRoche

Katie LaRoche 7/24/2022  
Katie LaRoche Date  
Defendant