

UNITED STATES OF AMERICA	*	CRIMINAL NO.
v.	*	SECTION:
KRISTIN KOENIG	*	

The Government would show that beginning in or about March 2007, and continuing until in or about September 2014, **KOENIG** was the sole proprietor of a bookkeeping business doing business as “Accurate Bookkeeping Services, LLC” and “Accurate Business Services, LLC” (collectively “Accurate”) with offices in Baton Rouge and Harahan, Louisiana. Company A, which is owned and operated by E.W., maintained its operational headquarters in Jefferson Parish, Louisiana.

On or about 2007, Company A hired **KOENIG** to perform accounting work for Company A, and in her capacity as bookkeeper, **KOENIG** was responsible for, among other things, overseeing Company A's finances and accounts, including reconciling accounts payables and receivables.

At the time that **KOENIG** began to perform bookkeeping services for Company A, Company A maintained its business checking account at JPMorgan Chase Bank, NA ("Chase Bank") account # XXXXX6283. The Government would further show that at all material times herein, Chase Bank was a federally insured financial institution doing business in Jefferson Parish, Louisiana. At no time during her work for Company A did **KOENIG** have check writing authority for Company A nor was she an authorized signer on Company A's corporate banking accounts.

When Company A contracted **KOENIG** to perform accounting work in 2007, the agreed upon hourly rate was \$35.00 per hour. One day a week, **KOENIG** reported to Company A's office in Jefferson Parish, where **KOENIG** printed vendor checks and performed other bookkeeping services. **KOENIG** was paid weekly for these services and collected a check payable to her business, Accurate, at the time these services were rendered. In 2013, Company A hired L.L. to assist with the company's bookkeeping. Subsequently, L.L. noticed the weekly checks made payable to Accurate appeared higher than they should have been. L.L. examined the business records and discovered **KOENIG** had accessed Company A's accounting system and changed the rate of pay from \$35.00 per hour to \$45.00 per hour without authorization from Company A's owner. As a result, **KOENIG** manipulated Company A's accounting system to fraudulently overbill Company A a total of \$57,362.51 for bookkeeping services rendered.

Company A further reviewed its business records from **KOENIG**'s date of hire in 2007 through July 2014. Company A found that sixty-two (62) unauthorized checks had been printed and forged by **KOENIG** beginning on September 26, 2011, through July 28, 2014. The owner of Company A was unaware **KOENIG** had access to Company A's QuickBooks software through the administrator password. **KOENIG** did not allow her employees access to company A's books and records, and **KOENIG** was the only Accurate employee to work at Company A's office. The Government would show that **KOENIG**, using the administrator password, accessed and altered Company A's computer records by changing the payee of the checks, which **KOENIG** printed and signed without authorization, from Accurate to various other vendors, through which large transactions were commonly processed, in order to conceal the payments made to **KOENIG** through her business. For example, on or about July 2014, **KOENIG** forged victim E.W.'s signature on a check for \$13,717.94, check number 12700, made payable to "Accurate Business Services, LLC." **KOENIG** later accessed Company A's QuickBooks account and changed the true payee (**KOENIG** via her business name) to a vendor "L.S." in order to conceal the fraud. The check was cashed by **KOENIG** and processed by Chase Bank, with monies being drawn from Company A's Chase Bank account (number XXXXX6283). Through this method, **KOENIG** knowingly embezzled a total of \$502,536.87 from Company A during the period of September 2011 to July 2014.

In addition to the two schemes to defraud Company A detailed above, the Government would also show **KOENIG** asked for several business loans from Company A prior to Company determining that **KOENIG** was embezzling funds. Company A agreed to the loans with the understanding that **KOENIG** would pay the loans back in full. **KOENIG**, through access to Company A's computer records, reflected payments on the loans. The payments **KOENIG**

recorded in Company A's computer records were fraudulent, with the exception of two payments. **KOENIG**, through unauthorized access, reflected loan payments totaling \$47,340.02 when in actuality, **KOENIG** had only repaid company A \$5,416.80. As a result, **KOENIG** knowingly embezzling an additional \$41,923.52 from Company A through fraudulent bookkeeping.

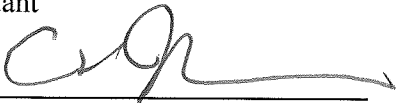
In total, **KOENIG** knowingly embezzled \$601,822.90 from Company A during the period of September 2011 to July 2014, by way of accessing Company A's QuickBooks software, by accessing Company A's computer records, and by forging Company A checks.

**KOENIG** further acknowledges and the Government would also show through testimony and documentary evidence that **KOENIG** did not claim any of the embezzled funds as additional income to the Internal Revenue Service.

The above facts come from an investigation conducted by, and would be proven at trial by credible testimony from, Special Agents from the Federal Bureau of Investigation, Detectives with the Jefferson Parish Sheriff's Office, representatives and employees of Company A, employees of Chase Bank, business records from Company A and Chase Bank, documents and tangible exhibits in the custody of the Federal Bureau of Investigation and the Jefferson Parish Sheriff's Office, and the admissions of the defendant, **KOENIG**.



KRISTIN **KOENIG** Barnes  
Defendant



CRAIG MORDOCK, ESQ.  
Attorney for Defendant



EDWARD J. RIVERA  
Assistant United States Attorney