

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA

2019 MAY 30 A 11: 24

WILLIAM W. BLEVINS
CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

INDICTMENT FOR WIRE
FRAUD AND NOTICE OF FORFEITURE

**SEALED
FELONY**

UNITED STATES OF AMERICA

v.

LATANYA A. BRITTON

*

CRIMINAL NO.

19-107

*

SECTION:

SECT. MMAG.4

*

VIOLATION: 18 U.S.C. § 1343

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The Grand Jury charges that:

COUNTS 1-9
(Wire Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

1. Accounting Firm A was located in New Orleans, Louisiana and provided client accounting services to local businesses and individuals.

2. Client B, a restaurant located in the New Orleans French Quarter, was a small business client of Accounting Firm A.

3. On or about January 22, 2018, the defendant, LATANYA A. BRITTON ("BRITTON"), was hired as a bookkeeper in the client accounting services department at Accounting Firm A.

Fee _____
Process _____
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4. **BRITTON** became the bookkeeper for Client B and was entrusted with the daily accounting and bill paying for Client B's account.

5. Accounting Firm A utilized a cloud-based accounting software called Restaurant 365 to manage the account for Client B. Restaurant 365 allowed **BRITTON** authorized access to Client B's bank account.

6. **BRITTON's** position allowed her to issue checks to Client B's vendors that contained an electronic signature of the managing shareholder of Client B.

7. On or about August 16, 2018, **BRITTON** established an entity named Lagniappe Accounting Services, L.L.C. ("Lagniappe").

8. Navy Federal Credit Union ("NFCU") was a domestic financial banking institution headquartered in Vienna, Virginia.

9. Deposits with the NFCU were insured with the National Credit Union Administration.

10. All check images received by NFCU either from a NFCU branch, ATM, e-deposit, or other channel, were transmitted to computer servers located in Vienna, Virginia.

11. On or about August 24, 2018, **BRITTON** opened bank account No. *****2479 with NFCU under the name Lagniappe.

12. Client B maintained a business checking account with Home Bank. Home Bank maintained approximately 40 locations throughout Louisiana and Mississippi.

13. **BRITTON** was terminated from Accounting Firm A on or about January 3, 2019.

B. THE SCHEME AND ARTIFICE TO DEFRAUD:

It was part of the scheme and artifice to defraud that **BRITTON** devised and implemented a scheme to defraud Client B by embezzling approximately \$32,000 from Client B's bank account.

It was further part of the scheme and artifice to defraud that **BRITTON** established Lagniappe on or about August 16, 2018.

It was further part of the scheme and artifice to defraud that **BRITTON** accessed Client B's bank account using Restaurant 365 software to create fraudulent checks payable to Lagniappe.

It was further part of the scheme and artifice to defraud that **BRITTON** used, without permission, the signature of the managing partner of Client B when she issued fraudulent checks to Lagniappe.

It was further part of the scheme and artifice to defraud that **BRITTON** accessed Restaurant 365 software to delete approximately 31 check entries payable to Lagniappe that she fraudulently issued from Client B's account.

It was further part of the scheme and artifice to defraud that **BRITTON** opened an account with NFCU in the name Lagniappe in order to deposit funds she embezzled from Client B.

It was further part of the scheme and artifice to defraud that **BRITTON** used her NFCU Lagniappe account debit card to pay for personal expenses at retailers such as Bed Bath & Beyond, Dillard's, JCPenney's, Old Navy, DSW, and at various nail spas.

It was further part of the scheme and artifice to defraud, and in an effort to conceal her conduct, that on or about December 30, 2018, **BRITTON** made false statements in an email to Client B's managing shareholder after he contacted **BRITTON** regarding a suspicious check written to Lagniappe.

C. THE OFFENSE:

On or about the dates and in the approximate amounts listed below, in the Eastern District of Louisiana and elsewhere, the defendant, **LATANYA A. BRITTON**, for the purpose of executing the scheme and artifice to defraud set forth in Part B, caused to be transmitted by means

of a wire communication in interstate and foreign commerce the writings, signs, signals, pictures, and sounds described below:

COUNT	DATE	DESCRIPTION OF USE OF WIRE
1	08/27/2018	Check No. 355 in the amount of \$1,652.91 electronically deposited into Navy Federal Credit Union account No. *****2479.
2	08/31/2018	Check No. 370 in the amount of \$1,432.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
3	09/05/2018	Check No. 379 in the amount of \$1,605.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
4	09/28/2018	Check No. 446 in the amount of \$1,550.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
5	10/25/2018	Check No. 538 in the amount of \$1,587.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
6	11/02/2018	Check No. 547 in the amount of \$3,340.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
7	11/28/2018	Check No. 631 in the amount of \$1,260.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
8	12/24/2018	Check No. 692 in the amount of \$1,198.00 electronically deposited into Navy Federal Credit Union account No. *****2479.
9	12/26/2018	Check No. 699 in the amount of \$986.00 electronically deposited into Navy Federal Credit Union account No. *****2479.

All in violation of Title 18, United States Code, Sections 1343.

NOTICE OF WIRE FRAUD FORFEITURE

1. The allegations of Counts 1-9 of this Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Sections 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

2. As a result of the offenses alleged in Counts 1-9, defendant, **LATANYA A. BRITTON**, shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c), any and all property, real or personal, which constitutes or is derived from proceeds traceable to violations of Title 18, United States Code, Section 1343.

3. If any of the property subject to forfeiture, 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 or 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 21, United States Code, Section 853(p), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

All in violation of Title 18, United States Code, Sections 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).



PETER G. STRASSER
UNITED STATES ATTORNEY

A handwritten signature in black ink, appearing to read 'B. M. Klebba', written over a horizontal line.

BRIAN M. KLEBBA
Assistant United States Attorney

New Orleans, Louisiana
May 30, 2019