

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA




UNITED STATES OF AMERICA * CRIMINAL NO. 19-107
v. * SECTION: "D"
LATANYA A. BRITTON *
* * *

FACTUAL BASIS

Should this matter have proceeded to trial, the Government would have proven, through the introduction of competent testimony and admissible evidence, the following facts, beyond a reasonable doubt, to support the allegations in the Indictment now pending against the defendant.

The Government would establish that the case against **LATANYA A. BRITTON** ("**BRITTON**") began as a result of a complaint to federal law enforcement from Accounting Firm A. Accounting Firm A was located in New Orleans, Louisiana and provided client accounting services to local businesses and individuals. One of Accounting Firm A's clients was a restaurant, Client B, located on Decatur Street in the French Quarter.

On January 22, 2018, **BRITTON** was hired as a bookkeeper in the client accounting services department at Accounting Firm A. **BRITTON** became the bookkeeper for Client B and was entrusted with the daily accounting and bill paying for Client B's account. 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. **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.

AUSA 
Defendant 
Defense Counsel 

On December 30, 2018, at 5:57 PM, Client B's managing partner emailed **BRITTON** to report that he observed check No. 699, in the amount of \$986.00, dated December 26, 2018, issued on his account to an unknown vendor, Lagniappe, Inc. Client B's managing partner emailed **BRITTON** a copy of the unknown check and asked her if she recognized the vendor of the check. **BRITTON** replied via email on December 31, 2018, at 7:46 AM, "This is a vendor for another client. We had R365 tech support do a check run when the software crashed last week. I will get this deposited back to your account today." Four minutes later, at 7:50 AM, **BRITTON** notified the office that she was leaving work because her son was sick. **BRITTON** never returned to work and Accounting Firm A terminated her on January 3, 2019.

Client B's managing partner reported his interactions with **BRITTON** to Accounting Firm A, who reported **BRITTON**'s action to federal law enforcement. A subsequent investigation by the United States Secret Service revealed **BRITTON** established an entity named Lagniappe Accounting Services, L.L.C. ("Lagniappe") on August 16, 2018. **BRITTON** also opened bank account No. *****2479 with Navy Federal Credit Union ("NFCU") under the name Lagniappe. On 31 occasions, **BRITTON** wrote Client B checks totaling \$31,890.05 payable to Lagniappe. **BRITTON** deposited these Client B checks into her NFCU account. Each check contained the electronic signature of Client B's managing partner. According to Restaurant 365 records, **BRITTON**, using her user ID, then deleted the issuance of the checks from the Restaurant 365 management software.


The Government would further establish that NFCU is a domestic financial institution with its headquarters located in Vienna, Virginia. NFCU uses the Optima Check Processing System ("the System") to process check images before transmitting them to the Federal Reserve Bank for clearing. Once a check is received via a NFCU branch, ATM, e-deposit, or other channel, the



System converts the information contained in the check image into a data export file using the Federal Reserve Bank standard format. The data is then transmitted from the NFCU mainframe computer, located in Vienna, Virginia, using the Network Date Mover connection, to the Federal Reserve Bank for further forwarding to the paying financial institution.

The Government would establish that on or about August 27, 2018, **BRITTON** electronically deposited Check No. 355, drawn on Client B's account, in the amount of \$1,652.91, into her NFCU account No. *****2479, causing wire communications through NFCU's System located in Vienna, Virginia.

Various records and testimonial evidence, including testimony from representatives of the United States Secret Service, Accounting Firm A, Client B, NFCU, and other witnesses, would be called at trial to establish the facts set forth above. The Government would establish **BRITTON** fraudulently received \$31,890.05 as a result of her wire fraud scheme.



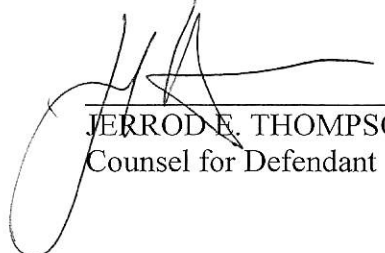
BRIAN M. KLEBBA
Assistant United States Attorney

8/12/19
Date



LATANYA A. BRITTON
Defendant

8/12/2019
Date



JERROLD E. THOMPSON-HICKS
Counsel for Defendant

08/12/19
Date