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Employee admits to forging more than \$450,000 in checks from small business

Heather Kirby forged business checks for her personal benefit over course of two years

(Indianapolis, Ind.) -- Marion County Prosecutor Terry Curry announced that Heather Kirby pleaded guilty yesterday to four counts of Forgery (Level 6 Felonies) for mishandling more than \$450,000 while employed as a Senior Accountant at Mobile Drill, LLC. Kirby admitted to using false information in the company's accounting system to generate checks payable to herself over the course of nearly two years. She was sentenced to eight years of probation and ordered to pay \$1,000 per month in restitution.

"Small business owners face many challenges, and entrusting an employee to appropriately manage the company's finances should not be one. Unfortunately, we have seen through the multiple prosecutions of accountants, bookkeepers and other fund managers that the temptation to siphon off company funds cannot be underestimated," Prosecutor Terry Curry commented. "It is imperative that employers report employee theft to hold the offender accountable. Once an individual has been suspected of misappropriating funds but not reported, it may signal a free pass to move on and commit the same crime with other employers."

The investigation by the Marion County Prosecutor's Grand Jury Division revealed that from July 2014 through January 19, 2017, a total of 137 Mobile Drill checks were made payable to Kirby totaling \$455,344.88. In an interview with investigators, Kirby admitted to taking the checks, making them out to herself and forging the signature of Mobile Drill's president. Kirby told investigators she used the money for personal reasons such as medical bills, rent, student loans and travel.

Heather Kirby's responsibilities as Senior Accountant with Mobile Drill included handling accounts payable, account reconciliations, payroll and benefits administrator. Her employment was terminated in January 2017 after the company suspected her of misappropriating the company's funds.

During a year-end accounting close out conducted in January 2017, an accountant reviewing Mobile Drill's records discovered an unusually high expense account that had incurred more expenses than were allocated to inventory. After contacting vendors, the company's president learned that invoice numbers and related information in its accounting system did not correspond with the invoices actually issued by the vendors.

Kirby was found to have made multiple false entries into the company's accounting software system, identified by her unique employee identification recorded by the software with each transaction. The investigation revealed that on multiple occasions Kirby entered into the accounting software a check made payable to a vendor while bank records indicated the check was made actually payable to Kirby.

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NOTE: The charging documents filed in this case can be downloaded at <https://www.dropbox.com/s/bkt6ir5paqptoya/Heather%20Kirby.pdf?dl=0>