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LEARNING OBJECTIVES

After studying this article, participants should be better able to do the following:

1. Understand that a difference between the method of fraud-detection homicide in the United States and the former Soviet Republics exists.
2. Consider that contract killings may explain why no suspects are arrested in the foreign homicides versus the United States homicides.
3. Consider forensic accountants and examiners as members of a homicide investigation team.

KEY WORDS: red-collar crime(s), white-collar crime(s), fraud, motive, detection, homicide, murder, Perri's Red-Collar Matrix

TARGET AUDIENCE: forensic accountants

PROGRAM LEVEL: update

DISCLOSURE: The authors have nothing to disclose.

PREREQUISITES: none

ABSTRACT

This study examines whether there is a behavioral difference between fraud detection homicides as they occur in the United States versus similar cases in the former Soviet Republic. The descriptive data and the literature reviewed by the authors suggest that the evidence trail the red-collar criminal leaves behind in the United States enables law enforcement to successfully prosecute defendants either when the red collar criminal performs the killing themselves or when they hire a "hit man" to do the killing for them.

In contrast to the cases of the former Soviet Republics, the evidence trail does not necessarily lead law enforcement to potential suspects for a particular reason. The descriptive data of the murders from the former Soviet Republic strongly suggest efficient contract killings which conceal who the killers are, who ordered the killing and reveals little in terms of incriminating evidence.

The murder cases presented herein can be found in the first article that laid the foundation for the concept of fraud detection homicide which was featured in the Winter 2007 edition of the Forensic Examiner. The authors are pleased to include new fraud detection homicide cases in addition to the ones that were illustrated in the Red Collar Crime Matrix.

Although the number of former Soviet Republic fraud detection homicide cases are not as numerous due to the difficulty in finding such unique cases from this region, the sharp contrast to the American murders in terms of holding individuals responsible for their crimes is remarkable.

POST CE TEST QUESTIONS (Answer the following questions after reading the article, pages 72-78)

International Fraud Detection Homicide Questions

1. Red-collar criminals are:
 - a. Non-violent
 - b. Violent
 - c. a & b
 - d. None of the above
2. Murder for hire red-collar criminals are more apt to:
 - a. Be found guilty at a trial
 - b. Give statements to the police
 - c. Avoid detection
 - d. Provide the weapon to commit murder
3. Klebnikov was a
 - a. Doctor
 - b. Lawyer
 - c. a & b
 - d. Reporter

4. In which case was the victim a bank teller?

- a. Burnett
- b. Petrick
- c. Kozlov
- d. Bernal

5. In which American murder was there a contract killing.

- a. Johnson
- b. Farraj
- c. a & b
- d. None

6. Many of the victims in the former Soviet Union are

- a. Accountants
- b. Doctors
- c. Neither a nor b
- d. Government Officials

EVALUATION: Circle one (1=Poor 2=Below Average 3=Average 4=Above Average 5=Excellent)

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| 3. Learning objective 2 was met. | 1 2 3 4 5 |
| 4. Learning objective 3 was met. | 1 2 3 4 5 |
| 5. You were satisfied with the article. | 1 2 3 4 5 |
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A Tale of Two Countries:

International Fraud-Detection Homicide

By: Frank S. Perri
and Terrance G. Lichtenwald

In contrasting the American murders with the former Soviet Republic murders, a strong inference can be made from the facts that these foreign murders were committed solely on a contract basis, also known as murder-for-hire. The former Soviet Republic murderers had the markings of skilled professionals who were capable of avoiding detection by developing and executing a quality murder plan with surgical precision. It is not a coincidence that such murders go unsolved.

In contrast, the American murders had the traits of incompetence and carelessness in terms of when red-collar criminals performed the murders themselves and when the criminals attempted to remove themselves from the killing by hiring someone to do the killing. Although the method of killing the victim differs when comparing the American murders to the former Soviet Republic murders, all had fraud detection as the motive to kill (Perri & Lichtenwald, 2007). However, what is interesting to examine is what accounts for the behavioral distinctions between these groups of red-collar criminals.

We will first examine American cases to see if there is a behavioral pattern that develops supporting the authors' position that the red collar criminals' psychopathic tendencies actually inhibit their ability to successfully carry out a homicide without being caught and prosecuted. Fortunately, red-collar criminals' psychopathic traits contribute to their inability to successfully transfer their white collar-crime skill set into competent violent criminals (Perri & Lichtenwald, 2007).

However, it is important to understand that their incompetence is not the result of being mentally ill in the sense that they experience delusions, hallucinations, or intense distress that characterizes most other mental disorders. They are rational and aware of what they are doing and why. Yet, because of their psychopathic natures, red-collar criminals have behavioral deficiencies (i.e., grandiosity and egocentricity) hindering their ability to foresee the consequences of their behavior.

We can observe from the homicide case facts how narcissistic immunity is illustrated at a crime scene by the amount of evidence that is left behind that points to the red-collar criminal as the primary suspect and also by the statements they make that are incriminating. Their egocentric nature and poor behavioral controls, coupled with poor planning abilities, produce an overconfident perception of their ability to avoid detection by not bothering to conceal incriminating evidence (Perri & Lichtenwald, 2007). Keep in mind

that the evidence that is left behind is not just the physical evidence that is tangible to our senses, but also includes incriminating evidence of fraud that pre-dated the murder. As we shall discuss later in the article, it may be imperative to include forensic accountants as members of a homicide investigation team.

AMERICAN RED-COLLAR CRIME CASES

The Edward Leak Case

The case of Edward Leak involves a police officer committing white-collar crimes that turned violent. Leak was a Chicago officer who worked part time in the family funeral home business, where he was known to have fraudulently embezzled more than \$400,000 (Main, 2005). It was thought that the victim, Fred Hamilton, who worked at the business, was a co-conspirator with Leak. After the discovery of the fraud by the accountant, Hamilton was terminated. The company





apparently pursued fraud charges against Hamilton, but not Leak. In order to buy Hamilton's silence, Leak showered Hamilton with five luxury vehicles, along with jewelry and furs for Hamilton's girlfriend (Main).

Hamilton, however, anonymously called the police disclosing Leak's fraud. The police eventually discovered that it was Hamilton who made the call, and when Leak found out about the disclosure, he began to threaten Hamilton's life. Leak hired two hit men, Alfred Marley and John Brown, to silence Hamilton. Eleven days before the murder, Leak used his police computer to run the license plate of Hamilton's Jeep. Over a span of 5 weeks before the murder, Leak had spoken to Brown about 600 times on his cell phone. Initially, Leak denied knowing Brown until he was confronted with the phone records that showed that he had called Brown on numerous occasions. In fact, cell phone tower records show that Leak's phone was in use near the shooting (Ahmed, 2007).

Before killing Hamilton, Brown and Marley went to Hamilton's home and punctured the tires of his Jeep so that he could not drive away. After the tow truck arrived, John Brown chased Hamilton around the Jeep wearing a ski mask and shot him. Marley then approached Hamilton as he lay on the ground, and while standing over him, he fired two more bullets. Hamilton had been shot nine times. The two killers were apprehended, as well as the weapon and ski mask. The cell phone that the killers used to coordinate the murder with Leak was also recovered.

Marley pleaded guilty to the murder in exchange for a reduced sentence coupled with testifying against the other defendants. Interestingly, Brown and Marley were not paid up front for the killing. In fact, they were not paid at all. It was unclear how much Marley was promised, but Brown was to receive \$1,500 when the job was completed (Ataiyero, 2007). The prosecution indicated that Leak's motive for the killing was to pre-

vent the disclosure of the fraud that was perpetrated on the family business (Parker, 2007).

The Fredric Tokars Case

Fredric Tokars, a former Atlanta prosecutor and prominent criminal defense attorney, was found guilty of murdering his wife in a murder-for-hire scheme in April 1994. In the process of going through her husband's office, she discovered documents that indicated that he was involved in money laundering and tax evasion activities. In fact, Tokars had a booklet that detailed plans for money laundering drug money together with tax evasion advice.

After detecting that his wife, Sara, was rifling through his business affairs, he told a woman with whom he was having an affair that Sara "knows too much. . . I'm going to have to have her taken care of" (McDonald, 1998). In fact one of the prosecutors had stated that Sara could have destroyed Fredric because of the fraud she had discovered. Sara, he went on to state, posed a threat to him and would have made a valuable witness for the government. As the prosecutor later stated, "Sara was a ticking time bomb" (McDonald).

The issue for Sara was that she did not fully comprehend what she had found. She did not realize that the information that she had uncovered could make her husband not merely a suspect, but a defendant in a federal grand jury investigation involving narcotics trafficking and fraud offenses. Once Fredric learned that Sara knew of his fraudulent business activities, in 1992, Fredric contacted one of his criminal associates, Eddie Lawrence, and contracted to have his wife killed for \$25,000. Lawrence, however, did not have the nerve to kill Sara, so Fredric in turn hired a street thug, Curtis Rower, to do the killing for \$5,000. Lawrence did mention to Fredric that his two boys would be without a mother and Fredric's response was, "They'll be all right. . . They're young, they'll get over it" (McDonald, 1998).

After coming home from a Thanksgiving vacation in Florida, Sara was confronted by Rower, who was armed with a sawed-off shotgun. The two boys were in the back seat of the car. Rower put the barrel of the shotgun about a foot away from Sara's head and pulled the trigger. Afterwards Rower bragged to people in his neighborhood of the kill. What Fredric did not know was that, although Sara was dead, she had already taken documents tying Fredric to fraud and had them safely hidden in the event anything should happen to her, so that the individuals who knew of the documents could bring them to light.

The Michael Burnett Case

For more than 40 years, Michael Burnett was a confidence man, stock swindler, and a suspected murderer. At times he was the criminal, and at times he was an informant for the authorities disclosing corrupt elected officials and those who embezzled millions. In 1993, he and a female bank teller, Ms. Vassell, were co-conspirators in a bank fraud scheme. After the authorities had detected the fraud scheme, Vassell agreed to testify as a witness against Burnett (Fried, 1996).

According to prosecutors, while imprisoned in the Brooklyn House of Detention, Burnett had planned a \$100,000 murder scheme to kill Vassell (Sexton, 1995). He used his attorney, Howard Krantz of Manhattan, as an intermediary in organizing the contract killing (Sexton). On the evening of January 14, 1994, two of the recruits forced their way into Vassell's apartment and shot her as she sat down to dinner with her family. In this case, Burnett, Krantz, and the other two co-conspirators were found guilty of murder.

Other forensic evidence that was collected and used against these killers included shoe print evidence, DNA, incriminating statements made by the defendant(s) or other witnesses, the murder weapon, fingerprints, blood-splatter evidence, and eye-witness evidence.

FORMER SOVIET REPUBLIC RED-COLLAR CRIME CASES

The Kozlov Case

Although none of the former Soviet Republic cases have held anyone responsible for the murder, one case that has produced defendants is the Andrei Kozlov case. Andrei Kozlov was the Deputy Chairman of the Russian Central Bank back in the early 2000s. He played a leading role in efforts to stamp out white-collar crime, such as fraud and money laundering in Russian Banks. As he stated in the earlier part of this century in regards to his duties of rooting out fraud, "I am being observed very closely and very seriously right now" (Chazan, 2006). Andrei was not exaggerating or being paranoid. While playing soccer in one of Moscow's public areas with his colleagues, an unknown gunman shot both Kozlov and his driver to death. The murder is widely seen as connected to Kozlov's efforts to investigate and close down banks involved in money laundering.

To date, Alexei Frenkel, the head of a private bank in Moscow, has been charged with, but not yet convicted for, the murder of

Kozlov. Frenkel is accused of hiring gunmen to kill Kozlov to silence his fraud detection and prevention duties. As a government official in charge of rooting out fraud in the banking system, Kozlov ordered that one of Frenkel's banks be closed because of the bank's fraudulent behavior. Prosecutors insist they have solved the murder case with the arrest of Frenkel, the CEO of VIP-Bank, which was shut down by Kozlov.

According to investigators at the general prosecutor's office, because Frenkel had no contacts within criminal circles, the banker asked an acquaintance, Liana Askerova, to organize a hit on Kozlov. Askerova, who met Frenkel when he patronized her restaurant, is said to have mentioned her ties to prominent underworld figures in Frenkel's presence more than once. Aiding Ms. Askerova in organizing the murder of Kozlov was her business partner, a Ukrainian businessman named Boris Shafaray. It was he who found, according to investigators, a middleman from the Ukraine named Bogdan Pogorzhevsky, who is known among the town's criminal elements as Bonya.

Law enforcement officials think that Askerova's criminal "authorities" with whom she was in contact turned out to be a far cry from Godfather-style gangsters, and she failed to secure the services of any professionals for Frenkel's job (Sergeev, 2007). After negotiations, it was decided that the killing of Kozlov was worth only \$10,000; half of that sum went to Pogorzhevsky himself, while the other half was used to buy two pistols and to hire the killers, unregistered Ukrainian cab drivers Alexei Polovinkin, Maxim Proglyad, and Alexander Belokopytov (Sergeev).

Detectives believe that the stinginess of the organizers and the killers' unprofessionalism played a large role in the quick unraveling of the case. The killers set out to murder Andrei Kozlov in a car belonging to Alexander Belokopytov, which they tried to drive straight into the parking lot of the Spartak sports complex where the Central Bank deputy was playing soccer. Guards at the gate refused to let the three men through, and one of the guards wrote down the license plate number of the suspicious vehicle.

One of the killers contacted the police voluntarily because they were being followed after they demanded payment from the intermediary. All three suspects are cooperating with the investigation. They have described their roles in the crimes and explained how they prepared to carry them out. The information they have provided has been confirmed by forensic experts working at the sports complex. The sus-

pects admitted to working for hire and have confessed to their parts in the killings.

Ultimately, Askerova gave herself away: Upon learning of Mr. Shafaray's arrest, she became nervous and began to look for a lawyer for him, which brought her to the attention of the police. She was put under surveillance and her phone was tapped, and it became clear to investigators that she was the last intermediary, the one who would lead police to the person who had ordered the killing. During questioning, Askerova was told that her accomplice, Boris Shafaray, had betrayed her in a confession, a tactic that convinced her to give up Alexei Frenkel to the police.

The Klebnikov Case

The victim, journalist Paul Klebnikov, was known to expose fraud in government. At the time of his death, he was thought to be investigating a complex money laundering fraud scheme involving Chechen reconstruction projects. The investigation appears to reveal that Klebnikov had discovered that the fraud reached deep into the centers of power in the Kremlin, elements involving organized crime, and also the former KGB, which is now known as the FSB (Weiss, 2007). He was gunned down outside of his apartment. As stated by Russian prosecutors in the Klebnikov case, the killing was "carefully planned" (Yasman, 2004).

Two Chechens were put on trial, but they were found not guilty. However, the prosecution has appealed the case, and it is set for retrial. Interestingly, the Russian authorities had stated that Paul's death was ordered by Khozh-Akhmed Nukhaev, a Chechen separatist leader and an organized crime boss (Weiss, 2007). When journalist Don Bolles was murdered for investigating and detecting land fraud schemes in Arizona, his death created what is known as the Arizona Project, which carried on Bolles' work and assisted in investigating the murder. Unfortunately, the Russian authorities resent having any private pressure applied in the Klebnikov case.

Analysis of International Red-Collar Criminal Behavioral Distinctions

The American cases are illustrative of true psychopathic behavior that reinforces what forensic psychologists observe and the narcissistic immunity the criminals harbor. The defendants could not understand how they were being perceived by others by the statements they made, incriminating physical evidence left behind, and how their own behavior could be used against him. There is a disconnect be-

tween their version of reality and what actually occurred. Psychopaths perceive themselves to be highly intelligent, exceptional criminals even though all they did was take advantage of someone perceived as weak.

For example, we can see the overlap of psychopathic and narcissistic tendencies in some of the red-collar criminals. Initially Edward Leak denied knowing the killers, but later he recanted his statement when the police confronted him with the hundreds of calls that were made between him and the killers. In the Scott Dyleski case, the police were able to retrieve evidence of the defendant's murder plan, in addition to physical evidence (Perri & Lichtenwald, 2007). We can see how the incriminating statements red-collar criminals make and the evidence they leave behind exposes them as suspects. The other American cases that were represented in the Perri Red-Collar Matrix had this same behavioral overlap that exposed the red-collar criminal's intentions and incompetence (Perri & Lichtenwald).

American red-collar criminals also use the services of amateur contract killers to silence the victim who detected their fraud schemes and may be in a position to testify against them in a court of law. Murder for hire, also known as contract killing, appeals to these criminals because of the belief that it somehow offers an airtight alibi for the person who takes out the contract at the time of the killing. What is interesting about the American murder-for-hire cases is that the incompetence is not limited to the hit man but to the red-collar criminals doing the hiring, because they decide to hire cheap amateurs instead of a professional hit man. We say "hit man" because the great majority of contract killers are men (Black et al., 2000).

Moreover, because psychopaths have an intense need to control, they often hire someone they can micromanage instead of hiring professionals and actually producing a buffer between themselves and the murder. The amount of money they pay for the contract is small, but it may appear quite attractive to people who are "down on their luck." For example, in the Edward Leak case, Brown was promised \$1,500. In the Tokars case, Curtis Rower was promised \$5,000. What is interesting is that there was no upfront payment to these amateurs including the killers in the Michael Burnett case.

Furthermore, the American red-collar criminals who contract-kill parallel the findings of amateurs in general, by hiring the wrong people who talk to too many people

exposing their criminal acts (Black, 2000). For example, in the Tokars case, the actual killer bragged about his kill to acquaintances who revealed the killer's account of the killing to the police (McDonald, 1998). In the Edward Leak case, one of the killers confessed and later testified against Leak.

The anecdotal evidence suggests that the red-collar criminals in the former Soviet Republics are willing to leave the killing to others so that there are enough buffers to shield them from being accused of murder. These red-collar criminals are motivated to kill for the same reasons as the American killers, but the difference appears to rest in the fact that professionals are more likely used to kill in the former Soviet Republics and not amateurs. In the Kozlov murder, it will be interesting to observe whether the criminal justice system is willing to hold Alexei Frenkel responsible for the murder, when he allegedly attempted to establish buffers between the murder and its traceability to him. It is not coincidental, in the authors' opinion, that some of the same dynamics of amateurish contract killings in the Kozlov case parallel the case dynamics in the American contract killings. This parallel would explain why the former Soviet Republic law enforcement officers were able to find and charge suspects they believed were responsible for the murder.

The former Soviet Republic murderers also go beyond silencing the victim who detected their fraud. The murders were committed in such a way as to send a message to other potential victims who are in a position to detect and reveal fraud. As stated, the Kozlov murder was committed in public in front of the victim's peers who worked with him in investigating bank fraud. Except for the Adamson and Dunlap cases, this trait is not evident in the American murders, where the killers want to silence the victim in a private setting.

Moreover, there was nothing in the review of the facts of the American murders that indicated that the killer wanted to send a message to others. It appears that individuals are targeted because of the red-collar criminals' perception that their fraud has been detected by a particular individual and the threat of fraud disclosure by their victim is a possibility. The red-collar criminal kills as a solution to a perceived problem only if a perceived problem arises. The American red-collar criminal does not kill indiscriminately for the sake of killing or to send a message to anyone else.

Along with sending a message to others, in some cases, the red-collar criminals from the former Soviet Republic purposely left be-

hind key forensic evidence to make it clear that the death was not an accident nor some innocuous random act.

The Death of Enron Executive Clifford Baxter

The fall of Enron probably stands out as one of the quintessential cases of corporate debauchery. Not only was the level of fraud incomprehensible, but the level of devastation to workers, families, and investors was immeasurable. To date, some of the defendants have been found or pleaded guilty, such as Jeffrey Skilling (CEO), Andrew Fastow (CFO), and Kenneth Lay.

However, one of the unresolved aspects of the Enron story is the mysterious death of Cliff Baxter, a former top Enron executive. Baxter was probably one of the few top executives at Enron who knew about the accounting scandal and actually vocalized his criticisms of Enron's accounting methodologies. As corporate whistle-blower Sherron Watkins commented about Baxter: "Cliff Baxter complained mightily to [then-Enron President and CEO Jeff] Skilling and all who would listen about the inappropriateness of our [accounting] transactions" (Chernoff, 2002).

Baxter was quoted as stating: "He's [Fastow] a goddamn master criminal" (McLean & Elkind, 2003).

Baxter resigned from Enron after he refused to take part in Enron's shady financial practices (Carreon, a, n.d.). So powerful was Enron with its political connections that there was belief in certain circles that Baxter was murdered—the target of a carefully staged hit aimed at silencing Baxter from disclosing Enron's fraud. There is even the belief that the Sugar Land Police Department is under suspicion due to the way Baxter's death was quickly labeled a suicide and the mismanagement of the crime scene (Hopsicker, 2002).

Baxter agreed to testify before Congress and provide documents in the Enron case even though he was not a target in the investigation (CBS, 2002). Baxter expressed concern about his personal safety, and a former business associate of Baxter encouraged him to get a body guard the day before Baxter's death (Irvine, 2002). In fact, the day before his death, his lawyer was negotiating with a congressional committee as to what Baxter could expect in return for his testimony about employees at Enron. Unfortunately, on January 25, 2002, Baxter was found in his car, shot dead, with a sleep aid known as Ambien in his system. The police claim to

have found a suicide note, but the contents of the note were never disclosed until there was a protest over its secrecy. Baxter allegedly stated:

I am sorry for this. I feel I just can't go on. I have always tried to do the right thing but where there was once great pride now is gone. I love you and the children so much. I just can't be any good to you or myself. The pain is overwhelming.

Please try to forgive me.

Cliff (McLean & Elkind, 2003)

Police were criticized for calling it a suicide before an investigation in spite of the fact that there was the strong motive for homicide. Police did not know what caliber of gun was involved, the make of the car, or whether a bullet had been found, yet they concluded foul play was not involved before investigating. The Sugar Land Police spokesperson, Patricia Whitty, did say, "Trust us. We're really, really sure that he took his own life" (Hopsicker, 2002). The judge overseeing Baxter's death would not order an autopsy until there was public pressure to do so.

The authors agree with the other experts who believe that the circumstantial evidence points to murder as a possible cause of death. It is highly probable that the death of Baxter is a classic fraud-detection homicide with a "professional hit" to silence Baxter before he "divulged incriminating information to a congressional committee investigating the Enron scandal and in which he was due to testify" (Carreon, b, n.d.). To support the authors' position, former homicide detective William Wagner stated, "Murder can be made to look like a suicide ... someone who is knowledgeable about forensics can very well have the ability to stage a murder, commit a murder and stage it to look as if it was a suicide" (CBS, 2002).

The criticism from experts of how the Baxter death was handled is not without justification. For example, the ammunition used did not consist of bullets, but instead what is known as "rat shot." Rat shot consists of small pellets used to kill rats, rodents, etc. This kind of ammunition cannot easily or readily be traced back to the gun in which it was fired. It is extremely difficult, if not impossible, to make a comparison between the markings left on "rat shot" and the gun that it may have been fired from. Furthermore, if the police did find rat shot in Baxter's home, they are unwilling to talk about it.

Moreover, the spread of the rat shot on Baxter indicates that the gun would have had to have been fired from a distance of

about two feet from his head (Martin, n.d.). The gun technician indicated that as a rule of thumb, pellet shot fired from a .38 caliber gun revolver is one inch of spread for one foot of distance from the target. Why would a person killing himself not put the barrel of the gun against his head, as opposed to risking suicidal failure by holding the gun out two feet from the head? Independent coroner Cyril Wecht was interviewed by CBS, where he stated the gun used is not "something that a person is likely to have and use if they intend to kill themselves" (CBS, 2002).

One of the interesting aspects of the case that, although subtle, may have been overlooked by those investigating a possible motive is the type of ammunition that Baxter allegedly used to kill himself. "Rat shot" may not only have something to do with what killed Baxter but also why he was killed with rat shot. Being called a "rat" in common street language refers to someone that is snitching on someone else by disclosing their illicit behavior.

The authors find it highly unusual that an executive would have chosen this type of ammunition to kill himself, when there were other types of ammunition that would have assured that the suicide would have been successful. Furthermore, the police narrative is vague, and there does not appear to be a timeline of the events that took place through the course of the investigation. Without a timeline, it is difficult to understand how the events unfolded. The authors were not able to find any evidence that law enforcement ever spoke to the higher echelon at Enron concerning Baxter, or whether or not there was any merit to Baxter's belief that fraud occurred at Enron.

The Crucial Role of Forensic Investigators in Uncovering Motive

The authors recommend that forensic accountants or fraud investigators be considered part of a homicide investigation team if the evidence infers that fraud detection may have been the motive for the murder. Many of the murders reveal little in terms of motive until the evidence exposes an underlying fraud scheme that pre-dated the murder. However, in many cases, the uncovering of a fraud scheme was not the result of an intentional investigation, but of an inadvertent discovery. Although other types of physical evidence may assist in developing possible suspects, these examiners may be in a unique position to uncover a motive that the physical evidence does not reveal. Furthermore,

by uncovering fraudulent behavior that predated the murder, forensic examiners may be able to narrow the potential field of suspects that other evidence is not capable of doing.

This aspect may be particularly true if the red-collar criminals' narcissistic qualities do not allow them to perceive that their fraud might be discovered. However, an important aspect of the case can be lost if fraud detection is not considered a risk factor because investigators are not aware of its implications to a case. But it not just the fraud exposure that the forensic examiner would capitalize on, it is exposing the demeanor and pathological lying of the suspect as he or she is placed in a position of conflict with known fraud facts when confronted during an interview (Perri & Lichtenwald, 2007).

However, being a fraud investigator may have its own set of risks, especially if one is a fraud investigator in the former Soviet Republic. On September 27, 2007, a top Russian fraud investigator was shot dead, in an apparent contract killing, as he walked out of a restaurant in Moscow (AFT, 2007). Nazim Kaziakhmedov was shot twice in the chest and once in the head by an attacker dressed in black and wearing a baseball cap. Kaziakhmedov was working as a member of a newly formed investigative committee of the Russian prosecutor's office on an important fraud case involving an investment group.

Although motive is not a necessity to prove murder, many cases that are based on circumstantial evidence would benefit from suggesting a motive so that the evidence of the case is not perceived as sterile by a jury, void of human influence. The link to the fraud detection was crucial in establishing a motive for the murder when the prosecution had weak direct evidence, but supportive circumstantial evidence of guilt. The case facts reveal that it would behoove forensic accountants and fraud examiners to consider why the victims were in a unique position to detect fraud and become a threat to the criminal, which explains why they were the homicide targets.

It is important to consider forensic accountants and fraud examiners who are also trained in interviewing white-collar criminals as members of the homicide investigation team. The savvy fraud examiner is able to recognize when the answers a suspect gives in an interview display implausibility or incredibility. The examiner can also evaluate the suspect's demeanor during the interview. In this way, fraud examiners with interviewing skills can collect evidence that is intangible and also

reveals the human quality of deceit.

The fact that a juror, for example, may not totally understand the intricacies of the fraud may not be as important as understanding the human quality of fraud and the pathological lying of a defendant. Evidence that appears intangible becomes tangible for different reasons. Consider the devastating impact a fraud examiner can make when he or she reveals deceitful evidence that pre-dated the murder. The prosecution may not have even broached the specific facts of the murder during a trial, and the suspect is left having to explain away the deceit of his or her fraud before even addressing the murder facts themselves.

The work of a fraud examiner or forensic accountant revealing the pathological lying of a killer during an interview can be extremely important when the murder case itself is purely circumstantial. Although circumstantial evidence is as good as direct evidence from a legal perspective, potential jurors who are skeptical of circumstantial evidence may not readily accept this evidence as enough to find someone guilty.

For example, the public who followed the Christopher Porco case, in which Porco killed his father with an ax when his father discovered his son's fraud, participated in debates as to whether Christopher was guilty or not, because the case was purely circumstantial (Perri & Lichtenwald, 2008). Although the commentary below is retrieved from blog cites that discussed the Porco case, the authors' believe that it does illustrate the importance of having forensic accountants and fraud examiners involved in these types of murders so that these experts can help the prosecution reveal a motive and connect the evidentiary dots for the benefit of a jury who may view direct evidence as being more persuasive than circumstantial evidence.

We can observe that there are those who are skeptical of circumstantial evidence and who somehow believe that direct evidence is also needed to support circumstantial evidence, when in fact that is not the case. For example, one commentator stated about the Porco case, "circumstantial evidence should not have been enough to send him to jail for the rest of his life. ... [N]o matter how compelling that evidence may have been, without physical proof you cannot directly link him to the murder. Circumstantial evidence can be distorted and manipulated either way" (Times Union, n.d.).

The leading author interprets the com-

mentator's use "physical proof" as being synonymous with "direct evidence." Somehow, without a confession or an eye witness, which is considered direct evidence, the circumstantial evidence was perceived as less persuasive by this commentator even though it was in fact powerful. However the leading author believes that coupled with deceitful behavior that pre-dated the murder, accepting circumstantial evidence for culpability purposes becomes more digestible for skeptical jurors because they understand the human behavioral aspects behind the homicide that may otherwise not exist if fraud detection is not advanced as a motive for the homicide.

Conclusion

Although fraud detection homicide applies to other countries besides the United States, the case studies comparing the United States and the former Soviet Republics does produce evidence that the manner in which the murder takes place is different. Data derived from this study suggests that the former Soviet Republic's murders had the markings of contract killings, while the American murders had the markings of both contract killings and non-contract killings.

Furthermore, unlike the American murders, the foreign murders appear to not just silence the intended victim, but to send a message to others who engage in fraud detection. It would behoove investigators to include forensic accountants and fraud examiners as part of a homicide investigation team if the case facts reveal fraud detection as a motive to kill. In this way, it will be possible to reveal the pathological lying of the defendant.

Methods and Sources

Information came from fraud-related murder documents posted on the World Wide Web. The documents used in this study are included in the reference section. Only open source information is included in this study.

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About the Authors

Frank S. Perri, the lead author of this research project, has worked as a trial attorney in the criminal law field for over ten years. Areas of concentration include white-collar crimes, homicide, and narcotics. Mr. Perri received his Juris Doctor from the University of Illinois in 1991. He received his Master in Business Administration from Case Western Reserve University and his Bachelor's of Arts in Economics from Union College. In addition, Mr. Perri is a Certified Public Accountant. You may contact Mr. Perri via e-mail at frankperri@hotmail.com.



Terrance G. Lichtenwald, PhD is a Life Fellow and Diplomate in the ACFEI. As part of the pre-trial preparation, the second author of this study completed a behavioral science study of George Hansen. He earned his Doctorate in Clinical Psychology from an American Psychological Association (APA) approved program and completed an APA approved internship. He has a Masters degree in Clinical Psychology and a second Masters in School Psychology. He earned his Bachelors degree in Broad Field Social Studies and Psychology. Dr. Lichtenwald has spent 18 years completing forensic, behavioral, psychological and security evaluations as well as threat assessments. Research interests are in smuggling, white-collar crime and security/threat assessments.



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