

STATE OF WISCONSIN

DA Case No.: 2013ML018792

Plaintiff,

vs.

Nieman, Janice M.
9804 W. Oklahoma Ave., #1
Milwaukee, WI 53227
DOB: 12/10/1963

Court Case No.:

Defendant,

SUMMONS

THE STATE OF WISCONSIN TO THE DEFENDANT:

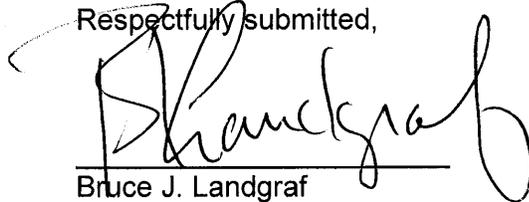
A complaint, a copy of which is attached, has been made before me accusing you of the crimes of Theft (Value Exceeding \$10,000) (three counts) and Unauthorized Use of Personal Identifying Information or Documents (Obtain Money), contrary to Wisconsin Statutes sections 943.20(1)(a) & (3)(c) and 943.201(2)(a).

You are therefore summoned to appear in the Circuit Court of Milwaukee County on Friday, December 20, 2013 at 1:00 p.m., in Room 221 of the Safety Building, 821 West State Street, Milwaukee, Wisconsin 53233, to make your initial appearance in court and answer the complaint.

If you fail to appear in court as directed, a warrant for your arrest may be issued.

Dated at Milwaukee, Wisconsin, this 29 day of November, 2013.

Respectfully submitted,



Bruce J. Landgraf
Assistant District Attorney
State Bar No. 1009407

P.O. Mailing Address
District Attorney's Office
Safety Building, Room 405
Milwaukee, WI 53233
Voice: (414) 278-4646

CRIMINAL COMPLAINT

STATE OF WISCONSIN

DA Case No.:2013ML018792

Plaintiff,

vs.

Complaining Witness:

Detective Bryan Bichler

Nieman, Janice M.
9804 W. Oklahoma Ave., #1
Milwaukee, WI 53227
DOB: 12/10/1963

Court Case No.:

Defendant,

THE ABOVE NAMED COMPLAINING WITNESS BEING DULY SWORN, ON INFORMATION AND BELIEF STATES THAT:

Count 1: THEFT (VALUE EXCEEDING \$10,000)

The above-named defendant between January 2010 and July 2013, at 400 West River Woods Parkway, in the City of Glendale, Milwaukee County, Wisconsin, did intentionally transfer movable property of Wheaton Franciscan Healthcare-All Saints, Inc., to wit: money, having a value exceeding \$10,000, without consent, and with intent to deprive the owner permanently of possession of the property, contrary to sec. 943.20(1)(a) and (3)(c), 939.50(3)(g) Wis. Stats.

Upon conviction for this offense, a Class G Felony, the defendant may be fined not more than Twenty Five Thousand Dollars (\$25,000), or imprisoned not more than ten (10) years, or both.

Count 2: THEFT (VALUE EXCEEDING \$10,000)

The above-named defendant between January 2004 and July 2013, at 400 West River Woods Parkway, in the City of Glendale, Milwaukee County, Wisconsin, did intentionally transfer movable property of Wheaton Franciscan Home Health & Hospice, Inc., to wit: money, having a value exceeding \$10,000, without consent, and with intent to deprive the owner permanently of possession of the property, contrary to sec. 943.20(1)(a) and (3)(c), 939.50(3)(g) Wis. Stats.

Upon conviction for this offense, a Class G Felony, the defendant may be fined not more than Twenty Five Thousand Dollars (\$25,000), or imprisoned not more than ten (10) years, or both.

Count 3: THEFT (VALUE EXCEEDING \$10,000)

The above-named defendant between January 2006 and December 2009, at 400 West River Woods Parkway, in the City of Glendale, Milwaukee County, Wisconsin, did intentionally transfer movable property of Wheaton Franciscan Healthcare-St. Francis, Inc., to wit: money, having a value exceeding \$10,000, without consent, and with intent to deprive the owner permanently of possession of the property, contrary to sec. 943.20(1)(a) and (3)(c), 939.50(3)(g) Wis. Stats.

Upon conviction for this offense, a Class G Felony, the defendant may be fined not more than Twenty Five Thousand Dollars (\$25,000), or imprisoned not more than ten (10) years, or both.

Count 4: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN MONEY)

The above-named defendant on or about Friday, May 24, 2013, at 400 West River Woods Parkway, in the City of Glendale, Milwaukee County, Wisconsin, did intentionally use, personal identifying information of Jerri C. Stenavich, to wit: a unique identification number assigned to her by her former employer for payroll purposes, to obtain money without the authorization or consent of that person, and by representing that the information belonged to her, contrary to sec. 943.201(2)(a), 939.50(3)(h) Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendant may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

I. SUMMARY OF CRIMES, VENUE AND NONCONSENT

I am a Detective for the City of Glendale Police Department.

I investigated a complaint of Theft my department received from Wheaton Franciscan Services, Inc. (hereinafter "Wheaton").

Wheaton has its principal offices at 400 West River Woods Parkway in Glendale, Wisconsin.

The defendant, Ms. Janice Nieman, was a Payroll Specialist who had been employed for fifteen years by Wheaton. Ms. Nieman worked at the 400 West River Woods location and the conduct alleged in this Complaint occurred at that location.

Ms. Nieman had responsibility for processing payroll for the corporations named in Counts 1, 2 and 3 above. She also processed payroll for both St. Michael Hospital of Franciscan Sisters of Milwaukee, Inc. and Wheaton Franciscan Healthcare - Terrace at St. Francis, Inc. Explained in greater detail below, on no fewer than 2,010 occasions between 2004 and 2013, using personal identifying information from one of 848 different employees, Ms. Nieman would make false entries into the Wheaton payroll system leading to the unauthorized transfer of monies into her personal bank account. The unauthorized transfers are summarized in Table 1.

Year	Illicit Transfers	Transferred to Nieman Account	Loss to Wheaton victims
2004	76	\$14,358.08	\$17,479.00
2005	307	\$62,537.34	\$75,198.17
2006	189	\$42,922.32	\$52,572.63
2007	139	\$36,564.08	\$45,236.57
2008	260	\$92,531.52	\$117,058.00
2009	289	\$142,633.11	\$178,923.90
2010	244	\$136,433.42	\$173,636.59
2011	243	\$146,188.92	\$190,229.38
2012	188	\$114,171.92	\$148,674.39
2013	75	\$56,541.12	\$77,918.14
Total	2010	\$844,881.83	\$1,076,926.77

Table 1

Jonathon Sohn, as the Chief Financial Officer for Wheaton, including those entities identified in Counts 1, 2 and 3 above, stated to me that Ms. Nieman did not have the permission or consent of these companies to make the transfers summarized in both Table 1 above and Table 2 below (at page 6).

As it relates to Count 4 above, I have spoken to Ms. Jerri Stenavich and she stated she did not consent to the use of her name or employee payroll information on May 24, 2013.

I have also spoken with Ms. Nieman who, with her attorney, voluntarily came to the Glendale Police Department on October 17, 2013. At that time, Ms. Nieman fully and freely admitted diverting payroll funds from Wheaton Franciscan payroll accounts to her own account knowing it was wrong to do so.

II. THE MECHANICS OF MS. NIEMAN'S THEFT SCHEME

In the course of this investigation, I have received information principally from three persons at Wheaton, namely, Mr. Jonathon Sohn, Chief Financial Officer, Ms. Stacie Andritsch, Associate General Counsel and Ms. Julie Henke, Director of Payroll Services.

The information in this section of the complaint is based on statements made to me in a meeting attended by Mr. Sohn, Ms. Andritsch and Ms. Henke on August 27, 2013. I also rely upon information provided to me by Mr. Sohn and Ms. Andritsch in an initial meeting held on August 1, 2013. I also have spoken to Ms. Jerri Stenavich, a Wheaton employee.

A. Payroll System I & Paid Time Off Accounts; the Centerpiece of the Scheme

Wheaton used a computer-based system to process employee payroll. By virtue of her position as a Payroll Specialist, Ms. Nieman had access to the computer system used to process employee payroll at the corporations named in Counts 1, 2 and 3 above. She also processed payroll for both St. Michael Hospital of Franciscan Sisters of Milwaukee, Inc. and Wheaton Franciscan Healthcare - Terrace at St. Francis, Inc.

Ms. Nieman used so-called "Paid Time Off" employee accounts as the basis for her unauthorized transfers. Every Wheaton employee has a Paid Time Off Account. In the normal course, an employee would report "X" hours of time off and those "X" hours would be applied by the Payroll Department against the employee's Paid Time Off account. The employee would then be paid as if they had actually worked the time taken off. When generated, the Pay Slip would reflect, for example, 32 paid regular hours and 8 hours of Paid Time Off. In the normal course, the employee would then be given a physical Pay Slip reflecting the Paid Time Off payment.

To manipulate the system so as to effect an unauthorized Paid Time Off transaction without anyone being the wiser, Ms. Nieman took a series of calculated steps. Ms. Nieman would:

1. Falsely inflate the number of legitimate "Paid Time Off" hours in the targeted employee's Paid Time Off account;
2. Calculate the Net Pay for the employee's falsely inflated Paid Time Off;
3. Create a separate, special payment in the payroll processing system in the name of the employee for the amount of the false Paid Time Off transaction;
4. On this special transaction, change the Direct Deposit bank routing and account numbers from the employee's default values to an account Ms. Nieman controlled at PNC Bank (or one of its corporate predecessors);
5. Allow the payroll system to process the employee's phony "Paid Time Off" payment into Ms. Nieman's account using the name and employee number of the targeted employee;
6. Intercept and destroy the printed Pay Slip or "Advice" intended for the employee;
7. Change the Direct Deposit bank routing and account numbers used for the unauthorized Paid Time Off transaction to account numbers consistent with the employee's actual Direct Deposit information.

Except as noted below in Section C, in all cases, Ms. Nieman would transfer the Paid Time Off funds into an account that she herself used for Direct Deposit as an employee at Wheaton.

Only in the last nine months before her termination, from October 2012 until July 2013, did she change this practice.

B. Payroll System II; the Undoing of Ms. Nieman

Prior to April 12, 2013, Wheaton used a payroll system that was not accessible online by employees and which generated a paper Pay Slip or Advice that was distributed to employees. In April 2013, Wheaton implemented the Employee Self-Service system (ESS) for the entities named in Counts 1, 2 and 3 of this Complaint. Paper Pay Slips were discontinued and employees were directed to view their pay information online using ESS. The principle distinguishing feature of ESS is that it allows current employees to view their payroll information and payroll history online.

Wheaton representatives tell me that they believe Ms. Nieman continued to manipulate Paid Time Off accounts using the steps as identified in Section A above, with one significant change.

Because Wheaton employees could now view their payroll history online, Ms. Nieman ran the risk that an employee might discover unexpected and unexplained Paid Time Off transactions on his or her online payroll history report.

Wheaton representatives tell me that, they believe it was for this reason that Ms. Nieman changed her pattern of manipulation and began to solely target *terminated* employees. Such terminated employees would not, of course, have access to the online payroll history report.

It was this new Employee Self-Service system that led to the discovery of Ms. Nieman's otherwise undetected nine-year string of thefts. Ms. Nieman's undoing was prompted by a call from Wheaton Franciscan employee Jerri C. Stenavich, a woman who terminated her employment with Wheaton on about May 17, 2013 but who returned to work on about June 24, 2013.¹ On July 5, 2013, Ms. Stenavich called the Wheaton Payroll Department and spoke with Senior Payroll Specialist Mary Sue Whitburn. As a re-hired employee who had renewed access to the online payroll history system, Ms. Stenavich inquired about two payroll payments dated May 24, 2013. While Ms. Stenavich said that one of the payments was received via direct deposit into her bank account, she said the other payment, which appeared to be for 40 hours of Paid Time Off, was not deposited into her account.

Ms. Whitburn, the Wheaton Senior Payroll Specialist, researched the two May 24, 2013 payments made under Ms. Stenavich's name. She found that the second payment was indeed for 40 hours of Paid Time Off. She further determined that it was paid by Direct Deposit into a bank account that, according to Wheaton records, belonged to Janice Nieman.²

This discovery led to a more thorough search of records by Wheaton, leading to the discovery of all of the transfer transactions identified in this Complaint.

C. Late Developments; the Educators Credit Union Account

Although Ms. Nieman routed the payments identified in this Complaint to accounts that she had, at one time or another, used as her own Direct Deposit account, she changed that practice in October 2012.

¹ Information on Ms. Stenavich's departure and return to Wheaton is based on her statement to me, as described more fully below at page 7.

² All of the misappropriated funds were routed via electronic funds transfers to accounts belonging to Janice Nieman at PNC Bank or one its multiple corporate predecessors. One such account was a PNC Bank account with routing number 071921891 and with an account number of XXXXXX7747. The other account was a St. Francis Bank (a corporate predecessor entity) account with a routing number of 271971560 and an account number of XXXX0723. For both accounts (the St. Francis account and subsequently the PNC account), Wheaton records indicate that Nieman signed a Direct Deposit form authorizing deposits of payroll into these accounts.

Wheaton records provided to me by Ms. Stacie Andritsch indicate that in October 2012, Ms. Nieman switched her Direct Deposit account to Educators Credit Union. That account continued as her Direct Deposit account until shortly after she was terminated in July 2013.

The Educators Credit Union account was closed³ in August of 2013, just after Ms. Nieman's termination.

III. REVIEW OF WHEATON BUSINESS RECORDS AND PNC BANK RECORDS

Table 2 below is a digest of the unauthorized Direct Deposit transfer transactions effected by Janice Nieman separated out by the victim corporation. The first column names the corporation. The second column is the year of the unauthorized transactions. The third column,

Company	Year	Gross Pay	Net Pay	Total Cost	Trans
All Saints ⁴	2010	\$114,780.72	\$96,823.18	\$123,561.44	169
All Saints	2011	\$176,710.92	\$146,188.92	\$190,229.38	243
All Saints	2012	\$138,109.00	\$114,171.92	\$148,674.39	188
All Saints	2013	\$68,621.04	\$53,566.71	\$73,870.51	72
Subtotal		\$498,221.68	\$410,750.73	\$536,335.72	672
Home Health and Hospice ⁵	2004	\$9,940.32	\$8,712.90	\$10,700.78	45
Home Health and Hospice	2005	\$32,644.86	\$29,375.51	\$35,142.17	140
Home Health and Hospice	2006	\$6,955.84	\$6,210.37	\$7,487.96	27
Home Health and Hospice	2008	\$32,378.08	\$27,974.74	\$34,854.97	74
Home Health and Hospice	2009	\$161,057.80	\$138,312.65	\$173,378.63	278
Home Health and Hospice	2010	\$46,516.60	\$39,610.24	\$50,075.15	75
Home Health and Hospice	2013	\$3,760.00	\$2,974.41	\$4,047.63	3
Subtotal		\$293,253.50	\$253,170.82	\$315,687.29	642
St. Francis ⁶	2006	\$18,007.04	\$15,796.43	\$19,384.60	74
St. Francis	2007	\$42,021.82	\$36,564.08	\$45,236.57	139
St. Francis	2008	\$76,361.32	\$64,556.78	\$82,203.03	186
St. Francis	2009	\$5,151.20	\$4,320.46	\$5,545.27	11
Subtotal		\$141,541.38	\$121,237.75	\$152,369.47	410
St. Michael's ⁷	2004	\$6,296.52	\$5,645.18	\$6,778.22	31
St. Michael's	2005	\$37,225.80	\$33,161.83	\$40,056.00	167
St. Michael's	2006	\$22,934.76	\$20,049.47	\$24,689.31	83
Subtotal		\$66,457.08	\$58,856.48	\$71,523.53	281

³ I have examined the bank records for all accounts held in Janice Nieman's name for the period of October 2012 to the present. No suspicious transactions appear in that account.

⁴ Wheaton Franciscan Healthcare - All Saints, Inc.

⁵ Wheaton Franciscan Home Health & Hospice, Inc.

⁶ Wheaton Franciscan Healthcare - St. Francis, Inc.

⁷ St. Michael Hospital of Franciscan Sisters Of Milwaukee, Inc.

Terrace ⁸	2006	\$938.93	\$866.05	\$1,010.76	5
Subtotal		\$938.93	\$866.05	\$1,010.76	5
TOTAL		\$1,000,412.57	\$844,881.83	\$1,076,926.77	2,010

Table 2

Gross Pay, represents the amount ultimately reported on the employees' (not Ms. Nieman's) W-2 statement as wages. The fourth column, Net Pay, represents the amount of money transferred into Ms. Nieman's account after deduction for such things as FICA and income tax withholding. The fifth column, Total Cost, represents the amount that the Wheaton corporations paid in connection with the unauthorized transactions. It exceeds Gross Pay because of payments like, for example, employer contributions to a pension plan.

Based upon the August 1, 2013 information provided by, among others, CFO Jon Sohn, I applied for and received a Wisconsin Statutes §968.135 Subpoena for Documents directed to PNC Bank. The Subpoena required PNC Bank to produce records for all bank accounts held in the name of Janice Nieman (nee Jens) at PNC or any of its predecessor entities for periods of time relevant to this complaint.

On September 29, 2013, PNC responded to the Subpoena, supplying records for two accounts dating back to 2008. Account XXXX0723 was one account. The second account supplied by PNC Bank bore number XXXXXX7747. These numbers correspond with Janice Nieman's Direct Deposit accounts in the Wheaton corporate records provided to me by CFO Jon Sohn. See footnote 2. Ms. Nieman used the former account (XXXX0723) for Direct Deposits until June 2010. Ms. Nieman used the latter account (XXXXXX7747) for Direct Deposits from June 2010 until she was terminated from Wheaton in July 2013.

A typical statement page for 2011, for example, showed multiple Direct Deposits into Ms. Nieman's PNC Bank account. See Figure 1 below. In Figure 1, two legitimate January 2011 transactions (*i.e.*, Janice Nieman's net payment of her wages) are indicated by the red arrow. The balance of the Wheaton Franciscan transactions shown on Figure 1 (highlighted in yellow below) represent unauthorized transfers of money into Ms. Nieman's account. There are sixteen such transactions on Figure 1 alone. The four digits corresponding to each transaction represent a unique Wheaton employee number. For example, the designation "XXXXXXXX.XX1548" corresponding with the 1/21/2011 transaction in the amount of \$682.34 represents a Wheaton employee number ending in "1548." Put another way, the sixteen transactions listed on Figure 1 represent sixteen instances where Mr. Nieman used personal identifying information of her fellow Wheaton workers to make an unauthorized deposit into her personal bank account.

⁸ Wheaton Franciscan Healthcare - Terrace at St. Francis, Inc.

 For 24-hour information, sign on to PNC Bank Online Banking on pnc.com.		For the period 01/11/2011 to 02/08/2011 JANICE M NIEMAN Primary account number: [REDACTED]-7747 Page 2 of 5	
Account number: [REDACTED]-7747 - continued			
Deposits and Other Additions - continued			
Date	Amount	Description	
01/18	500.00	Direct Deposit - Loan Speedy Cash #90 2339383	
01/21	1,239.67	Direct Deposit - Pr Payment	←
		Wheaton Francisc XXXXXXXXXXXX1223	
01/21	682.34	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1548	
01/21	646.86	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1813	
01/21	634.51	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2512	
01/21	628.53	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1575	
01/21	595.12	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1495	
01/21	592.77	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2409	
01/21	501.15	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX3231	
01/21	463.39	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1964	
01/25	690.00	Direct Deposit - Loan Paydaymax XXXXXX6887	
01/25	665.00	Direct Deposit - Loan	
		Northway Financi XXXXX5780	
01/31	36.00	ATM Deposit 3470 S 27111 St Milwaukee Wi	
02/04	1,215.00	Direct Deposit - Pr Payment	←
		Wheaton Francisc XXXXXXXXXXXX1223	
02/04	646.86	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2741	
02/04	646.70	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2002	
02/04	625.82	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2916	
02/04	615.91	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2173	
02/04	600.61	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX3199	
02/04	577.90	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX2433	
02/04	572.75	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1186	
02/04	542.20	Direct Deposit - Pr Payment	
		Wheaton Francisc XXXXXXXXXXXX1775	
02/07	700.00	Direct Deposit - loans pay Cash Central 2842685	
02/08	665.00	Direct Deposit - Loan	
		Northway Financi XXXXX5780	

Figure 1

PNC Bank supplied records dating back only to 2008 for Ms. Nieman's accounts. I have compared the Wheaton records showing all electronic Direct Deposits made into either of Ms. Nieman's accounts, viz., Accounts XXXX0723 and XXXXXX7747, with the PNC Bank records for the time period of February 2008 to July 2013.⁹ I have found that PNC Bank records correspond exactly with the Wheaton Direct Deposit records. I therefore have no reason to doubt the accuracy of the entirety of the Wheaton Direct Deposit business records dating back to 2004 and showing a Total Loss of \$1,076,926.77.

IV. STATEMENT OF JERRI STENAVICH

There are 848 Identity Theft victims associated with this investigation. I am advised by the District Attorney's Office that Count 4 of this Complaint is being charged as representative of

⁹ PNC Bank records were produced from February 2008 through July 2013, except the following statements were not initially produced: statements for January 2010, February 2010 and June 2010.

this victim class. I am further advised by the District Attorney's Office that it anticipates such crimes to be handled as Read-In Offenses in this criminal litigation.

Following upon my August interviews with Wheaton representatives, I had occasion to interview Jerri Stenavich, the re-hired employee who reviewed her Wheaton payroll records online and reported the phony 40 hour Paid Time Off payment in her Paid Time Off account to Wheaton.

Ms. Stenavich advised me that she does not know a Janice Nieman. She advised that Nieman did not have, nor did any other person have, her consent to use her name, employee payroll number or any other personal identifying information to transfer Wheaton funds to an account in the name of Janice Nieman. Ms. Stenavich advised that she left Wheaton on about May 17, 2013 and returned on about June 24, 2013. She confirmed that she contacted the Wheaton payroll department in July of this year after she checked her payroll statements online and noticed an extra payroll transaction she never received into her account.

V. REVIEW OF POTAWATOMI RECORDS

In addition to a §968.135 Subpoena Duces Tecum for bank records, I applied for and received a Wisconsin Statutes §968.135 Subpoena for Documents directed to Potawatomi Bingo Casino in Milwaukee, Wisconsin. Based upon Ms. Nieman's statements to Wheaton representatives after they discovered her thefts, I had reason to believe substantial portions of the money Ms. Nieman stole would be accounted for by an examination of Potawatomi Bingo Casino records.

Potawatomi Fire Keeper¹⁰ records for Ms. Nieman's for 2007 to 2013 indicate that Ms. Nieman had a preference for playing slot machines as compared with, for example, table games or bingo. Potawatomi records reflect a Net Loss for Ms. Nieman for each year as follows.

2007	\$35,833.25
2008	\$52,052.92
2009	\$76,864.85
2010	\$82,596.79
2011	\$97,523.36
2012	\$98,584.27
2013	\$39,872.18
Total	\$483,327.62

Table 3

Potawatomi records show that, on most days when Nieman played slots using her Fire Keepers card, she frequently cycled¹¹ several thousand dollars through the slot machines. In fact, on at least seventy-seven days, Nieman cycled more than \$10,000 through the slot machines, including some days when she exceeded \$20,000 and one day in 2009 when she exceeded \$30,000.

All in all, from 2007 to 2013, Ms. Nieman cycled just under \$4 million dollars through Potawatomi Bingo Casino slot machines.¹²

Not surprisingly, Ms. Nieman's bank statements reflect frequent gambling activity, almost exclusively at Potawatomi Bingo Casino.

¹⁰ Based upon my experience investigating criminal activity in Glendale, Wisconsin, I know that Potawatomi Bingo Casino maintains records of the gaming activity of their patrons. Potawatomi offers a Firekeepers Club card to patrons which is tied in with promotions and other rewards offered to patrons based on gambling activity.

¹¹ Potawatomi defines "cycle" as putting money (or tickets or credits) into the slot machine without respect to whether the wager results in a net win or loss for the player. If a player deposits \$1 into a slot machine and loses that \$1, he/she is said to have "cycled" \$1 through the machine.

¹² The exact amount was \$3,914,184.10.

VI. MS. NIEMAN'S STATEMENT

On October 17, 2013, Ms. Nieman appeared at the Glendale Police department with her attorney, Steven Kohn, to provide a statement concerning the allegations made against her by Wheaton.

Ms. Nieman fully admitted diverting payroll funds from Wheaton payroll accounts to her own account knowing it was wrong to do so. She denied that any other employee was involved or knew of her activities. The idea to divert funds was all her own.

Ms. Nieman confirmed that, to effect any one instance of theft, she created a second payroll transaction for legitimate employees, diverted the funds from that second payroll transaction to her account using her own routing and account number, received the funds into her account and then altered the information to reflect the employees actual banking information.

Ms. Nieman admitted that if a paper Pay Slip was generated, she shredded the Pay Slip for the unauthorized transaction.

Ms. Nieman stated she normally used the names of Registered Nurses when diverting funds because Registered Nurses made more money than other employees. She didn't choose lower paid employees, she explained, because they were more likely to request pay records.

Ms. Nieman stated she did not know how many times she diverted funds. The number of times she did it per pay period was dependant on how much money she needed that month.

Ms. Nieman stated she knew each time she did this it was wrong to do so.

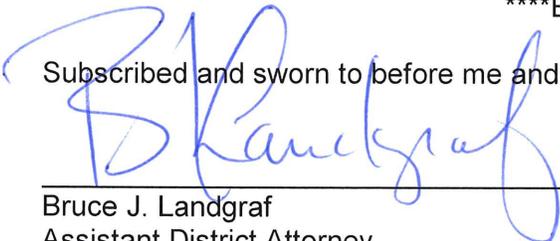
Ms. Nieman stated she knew that employees of Wheaton did not (and would not have) consented to the use of their name or other personal information allowing her to divert money into her personal account. She stated, however, that she never used another employee's name or other information for any other type of identity theft or illicit activity.

Ms. Nieman stated her gambling issues started when she lost her job before she began her employment with Wheaton. She was depressed and to deal with that stress went to Potawatomi to gamble. She told me she almost always played the slot machines and almost always used her Fire Keeper's card.

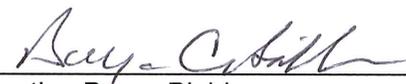
Ms. Nieman denied an alcohol problem.

****End of Complaint****

Subscribed and sworn to before me and approved for filing this 25th day of November 2013.



Bruce J. Landgraf
Assistant District Attorney
1009407



Detective Bryan Bichler
Complaining Witness