

County Court, City and County of Denver, Colorado Lindsey-Flanigan Courthouse, Room 160 520 W. Colfax Ave. Denver, CO 80204	Filed in the County Court City & County of Denver, Colorado  <b>OCT 16 2020</b>  CLERK OF COURT ▲ COURT USE ONLY ▲
Plaintiff: The People of the State of Colorado  Defendant: <b>DESIREE E NOECHEL</b> <b>(DOB 02/04/1986) W/F, 5'02", 165 lbs, BRO/BRO</b>	Case Number: <u>20CR06119</u>  Div: Criminal Ctrm <u>2300</u>
<b>SUPPORTING AFFIDAVIT FOR AT LARGE ARREST WARRANT</b>	

I, JOSHUA MOHLMAN, of lawful age do swear upon my oath to the facts set forth below and on three continuation pages:

Your affiant, JOSHUA MOHLMAN, an Investigator for the Denver District Attorney's Office, Economic Crime Unit was assigned to investigate allegations of THEFT in violation of 18-4-401(1),(2)(i), C.R.S. (F3) and FORGERY in violation of 18-5-102(1)(c), C.R.S. (F5) by **DESIREE E NOECHEL** against **THE AMERICAN LEGION DEPARTMENT OF COLORADO** on DA Case Number 2020ECU00075.

On or about August 6, 2020, the Denver District Attorney's Office received a complaint from Charles Patrick Smith, Chief Administration Officer for The American Legion Department of Colorado. The Colorado American Legion business office is located at 7465 East 1<sup>st</sup> Drive, Suite D, in the City and County of Denver, State of Colorado. The complaint concerned allegations of theft by ex-employee Desiree Noechel, a/k/a Desiree Guerra. This complaint was initially reported to the Denver Police Department on July 24, 2020. During the course of the investigation, your affiant has learned the following:

The American Legion is the nation's largest non-profit, wartime veterans service organization. The American Legion uses donations to help veterans and their families in times of need and provide college scholarship opportunities. On April 15, 2019, Mr. Smith hired Desiree Guerra as a full-time, full charge bookkeeper. As the full charge bookkeeper, Ms. Guerra was responsible for maintaining all of the department financial transactions and paying bills. Ms. Guerra is an Army veteran who was extremely active in the American Legion prior to her employment. Ms. Guerra was hired as a paid employee with an hourly rate of \$21.00. When she was hired, Ms. Guerra provided account number [REDACTED] at Ent Credit Union for her payroll direct deposit. On or about April 15, 2020, Ms. Guerra changed her payroll direct deposit to [REDACTED] at Navy Federal Credit Union.

In September 2019, Ms. Guerra [REDACTED]

During her employment with the American Legion, Ms. Noechel resided in the Colorado Springs area. It was agreed that Ms. Noechel would come to the Denver office three days per week and work at home the other two. The American Legion provided Ms. Noechel with a laptop

computer and gave her access to the QuickBooks accounting program. In his complaint, Mr. Smith said Ms. Noechel rarely came to the office and he had difficulty obtaining timely and complete accounting reports from her.

American Legion employees were allowed to work from home during the initial lockdowns associated with the COVID-19 pandemic. On June 1, 2020, Mr. Smith met with American Legion staff and advised them the office would be re-opening. Mr. Smith asked Ms. Noechel if she would be able to come back to the office three days a week as originally scheduled. Ms. Noechel indicated she was not willing to do that based on the lengthy commute from Colorado Springs. Ms. Noechel agreed to continue her bookkeeping duties until a replacement was hired and she would come to the office to pay the bills. Ms. Noechel officially resigned from her position on June 30, 2020.

Since early April 2020, [REDACTED], a Certified Public Accountant hired by the American Legion, had been working with Ms. Noechel to update the accounting entries so he could prepare the 2019 tax returns for the department. After Ms. Noechel's resignation, [REDACTED] continued to audit the accounts. On July 13, 2020, [REDACTED] sent Mr. Smith profit and loss statements for the American Legion general and building accounts. Mr. Smith reviewed the statements and noticed several expenses that he believed were errors. Mr. Smith and [REDACTED] reviewed the statements line-by-line and found there was several thousand dollars in expenses for national emblem sales, a line item that had a projected budget of \$1,300.00. [REDACTED] audited the QuickBooks and located 15 entries that indicated a total of approximately \$77,000 was paid by the American Legion for national emblem sales. Mr. Smith printed copies of individual checks and found they were all made payable to a company called DCom. All of the checks were signed using Mr. Smith's signature stamps and were deposited into Ent Credit Union with the endorsement for account number [REDACTED].

Mr. Smith searched American Legion records and found DCom was not an approved vendor. A query of Colorado Secretary of State records shows that DCom Bookkeeping and Graphics is a limited liability company that was formed on May 22, 2019 by the registered agent, Desiree Elizabeth Guerra. The business address was listed as 7470 Sun Prairie Drive in Colorado Springs. According to Colorado Department of Motor Vehicle records, Ms. Noechel listed her home address as 7470 Sun Prairie Drive on October 8, 2019.

Mr. Smith and [REDACTED] continued the QuickBooks audit and discovered an approximately \$20,000 accounting error related to expenses that were paid to the national American Legion organization. Mr. Smith believes Ms. Noechel manipulated the accounting entries in an attempt to hide her embezzlement.

On September 17, 2020, your affiant interviewed [REDACTED] by telephone. [REDACTED] denied being involved in the theft. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

To further this investigation, your affiant authored an affidavit and two court orders for production of records from ENT Credit Union and Navy Federal Credit Union. On August 19, 2020, the Honorable Judge Faragher, of the Denver County Court, reviewed the affidavit and granted the court orders.

On September 3, 2020, your affiant received Navy Federal Credit Union records for two accounts, checking and savings, associated with Desiree Noechel a/k/a Guerra. According to the records, Ms. Noechel opened the savings account on June 6, 2017. Between the dates of April, 2019 and April 10, 2020, there was very little activity on the accounts. Beginning on April 14, 2020, and continuing until July 10, 2020, Ms. Noechel's American Legion payroll checks were direct deposited into the checking account. Your affiant did not locate any unauthorized deposits or transfers into the Navy Federal Credit Union accounts.

On October 8, 2020, your affiant received ENT Credit Union for three accounts associated with Desiree Noechel. According to the records, Ms. Noechel was added as a joint owner of a checking and savings account belonging to [REDACTED] on May 28, 2019. Your affiant has learned that Ms. Noechel is [REDACTED]. Your affiant did not locate any fraudulent deposits in this account. However, Ms. Noechel did make several transfers from her business account to [REDACTED] checking account.

Your affiant reviewed records from April 1, 2019 through August 19, 2020, for checking account number [REDACTED]. The account was owned by [REDACTED] and Desiree Noechel was added as joint owner of the account on September 29, 2017. Your affiant did not locate any fraudulent deposits in the account. However, Ms. Noechel did make several transfers from her business account to the joint checking account.

Your affiant reviewed records for DCom Bookkeeping and Graphics checking account number [REDACTED]. According to the records, Ms. Noechel opened the account on May 28, 2019. Ms. Noechel was listed as a managing member and authorized signer on the account. Your affiant utilized the bank records and documentation provided by the American Legion Department of Colorado to identify 56 American Legion checks that were fraudulently deposited into the

