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8 JUSTICE COURT, LAS VEGAS TOWNSHIP
9 CLARK COUNTY, NEVADA

10 * * *

11 THE STATE OF NEVADA,

12 Plaintiff,

13 vs.

14 CATRYNA K. KELLY, #321507

15 Defendant.
16

CASE NO.: 09F08146X
DEPT NO.: 9

17 CRIMINAL COMPLAINT

18 The undersigned, CATHERINE CORTEZ MASTO, Attorney General of the State of
19 Nevada, by and through Deputy Attorney General ADAM L. WOODRUM, complains and
20 charges the above named defendant, CATRYNA K. KELLY, with having committed the crime
21 of THEFT (NRS 205.0832, 205.0835), committed within the County of Clark, State of Nevada,
as follows:

22 COUNT ONE

23 THEFT - \$2500.00 OR MORE

24 (Category "B" Felony – NRS 205.0832, NRS 205.0835)

25 That Defendant, CATRYNA K. KELLY, without lawful authority, knowingly controlled
26 property of another person with the intent to deprive that person of the property; or, converted,
27 made an unauthorized transfer of an interest in, or without authorization controlled any
28 property of another person, or used the services or property of another person entrusted to


1 her or placed in her possession for a limited, authorized period of determined or prescribed
2 duration or for a limited use; or, obtained real, personal or intangible property or the services
3 of another person by a material misrepresentation with intent to deprive that person of the
4 property or services; or, came into control of lost, mislaid or misdelivered property of another
5 person under circumstances providing means of inquiry as to the true owner and appropriates
6 that property to her own use or that of another person without reasonable efforts to notify the
7 true owner; or, controlled property of another person knowing or having reason to know that
8 the property was stolen; to wit: That on or about or between May 23, 2008 and October 19,
9 2008, the Defendant, as an employee of the Nevada State Board of Osteopathic Medicine,
10 used a credit card belonging to the Nevada State Board of Osteopathic Medicine for personal
11 and/or unapproved expenses for numerous charges totaling up to \$11,161.54 but no less than
12 \$2500.00.

13 Complainant knows said crimes occurred and that the defendant CATRYNA K. KELLY
14 committed the same based upon the following: because the complainant is a Deputy Attorney
15 General, and is in possession of an Investigative Report prepared by Todd Grosz, known to
16 the complainant to be an investigator for the State of Nevada, Office of the Attorney General.
17 A copy of said Report is attached to this complaint and is hereby incorporated by reference
18 herein for the limited purpose of securing a warrant for the arrest of the defendant.
19 Complainant makes this declaration subject to the penalty of perjury.

20 All of which is contrary to the form, force and effect of statutes in such cases made and
21 provided against the peace and dignity of the State of Nevada.

22 DATED this 22nd day of April, 2009.

23 CATHERINE CORTEZ MASTO
24 Attorney General

25 By: 
26 ADAM L. WOODRUM
27 Deputy Attorney General
28 Criminal Justice Division
(702) 486-3904



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
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**CONFIDENTIAL
INVESTIGATIVE REPORT**

I. SUBMITTING INVESTIGATOR & DATE:

- A. Todd Grosz
- B. April 7, 2009

II. SUBJECT:

- A. Catryna K. Kelly (Kelly)
2712 Riley Oaks Ct.
Las Vegas, NV 89108
DOB: October 24, 1966
SSN: [REDACTED]
- B. Gen Inv. Case Number: LV08-12-06

III. CASE INFORMATION:

- A. Dates of alleged criminal activity: April 2008 to November 2008
- B. Loss: \$11,161.54 – Total of all charges made to the account.
\$9,748.91 – Amount paid by Board to pay off the account.
\$3,218.23 – Amount of charges documented by charge slips.

IV. VIOLATIONS:

NRS 205.220 Grand larceny: Definition.

NRS 205.222 Grand larceny: Penalties.
(Category B felony)

NRS 205.300 Definition; punishment (Embezzlement).

NRS 205.305 Prima facie evidence of embezzlement.

NRS 205.680 False statement to procure issuance of credit card or debit card.

V. VICTIM:

Nevada State Board of Osteopathic Medicine (Board)
2860 E. Flamingo Rd., Suite D
Las Vegas, NV 89121
(702) 732-2147

VI. WITNESSES:

A. Todd Grosz, Investigator
Nevada Attorney General Office
555 E. Washington Ave., Suite 3900
Las Vegas, NV 89101
(702) 486-3420

Investigator Grosz will testify regarding the investigation and interviews conducted relating to Kelly and the allegations regarding grand larceny and embezzlement.

B. Dan Curtis, DO
Nevada State Board of Osteopathic Medicine
2860 E. Flamingo Rd., Suite D
Las Vegas, NV 89121
(702) 732-2147

Dr. Curtis will testify regarding his signature on a credit card application relating to an account for the Board. Dr. Curtis will testify that he never received a credit card from the account in question, nor did he make any transactions on the account.

C. Larry Tarno, DO
587 Mountain Links Dr.
Henderson, NV 89021
(702) 270-4998

Dr. Tarno will testify regarding his signature on a credit card application relating to an account for the Board. Dr. Tarno will testify that he did not make any transactions on the credit card account. In addition, Dr. Tarno will testify regarding the instructions given to Kelly that the credit card was to be restricted for Board use only.

D. Sean Michael, Branch Manager
Bank Of The West, Tropicana Branch
4813 S. Eastern Ave.
Las Vegas, NV 89119
(702) 740-4473

Michael can testify regarding banking documents and correspondence between the bank and the subject relating to the credit card account #5472-1901-9500-8328.

E. Leslie Moon, Legal Process Specialist
Bank Of The West
13505 California St.
Omaha, NE 68154
(402) 918-1253

Moon can testify regarding banking documents, including the credit card application, monthly statements and copies of payments, relating to the credit card account #5472-1901-9500-8328.

F. Amy Coates, Manager
Bank Of The West
13505 California St.
Omaha, NE 68154
(402) 918-1342

Coates can testify regarding the collection of charge slip information relating to charges made on the credit card account #5472-1901-9500-8328.

VII. INTRODUCTION

A complaint was submitted to this office by Barbara Longo, current executive administrator with the Board, regarding the allegation of theft committed by a former employee, Kelly. Kelly submitted a letter of resignation to the Board on Sept. 25, 2008.

VIII. NARRATION

- A. On December 10, 2008 Investigator Grosz received the case file relating to this case and reviewed the documents contained therein.
- B. On January 7, 2009, Investigator Grosz met with Sean Michael, Branch Manager of the Tropicana Branch of the Bank Of The West (Bank), where the Board maintains bank accounts including the credit card account relating to this case. Michael provided copies of the credit card application and correspondence from Kelly to the Bank,

which included a copy of Board minutes from a meeting held on September 27, 2007 (Exhibit 1).

- C. On January 8, 2009, Investigator Grosz conducted a search of Board meeting minutes by accessing the minutes through the Board's internet website. It was determined that the minutes from the Board meeting held on September 27, 2007 contained different information than the Board minutes that Kelly provided to the Bank.
- D. On January 9, 2009, Investigator Grosz interviewed Dr. Daniel Curtis for the purpose of verifying Dr. Curtis' signature on the credit card application and gathering information regarding the usage of the account (Exhibit 2).

After reviewing a copy of the completed small business credit card application with the Bank Of The West, Dr. Curtis stated that the signature on the second page of the application appeared to be his. The signature is dated April 4, 2008. However, Dr. Curtis said that he did not recognize the first page of the application.

Dr. Curtis explained during his time as Vice Chairman of the Nevada State Board of Osteopathic Medicine he had been given a number of banking documents for his signature. Dr. Curtis felt he signed these banking documents in July 2008 but could have been as early as April 2008. Dr. Curtis said he remembered being told the documents were signature cards for bank accounts relating to the osteopathic board. However, Dr. Curtis said that at no time was he aware that he was signing an application for a credit card account.

Dr. Curtis said that he had not been expecting to receive a credit card for the osteopathic board. Dr. Curtis denied ever using a credit card issued for the board, or issuing a check for the board. Regarding Kelly, Dr. Curtis was not aware if she would have been given the authority to use a card designated for the board.

According to Dr. Curtis, the authority to make small purchases would have been granted by Dr. Larry Tarno (Dr. Tarno), the former executive director of the board. Dr. Curtis said that he was never part of any discussion with Dr. Tarno regarding adding Kelly as an authorized user to any board banking accounts.

Dr. Curtis alleged that Kelly performed several activities in which Kelly was acting outside of her authority. As an example, Dr. Curtis said that all passwords for various computer accounts were known only by Kelly.

- E. On January 15, 2009, a request was made with the Bank for copies of all documents relating to the credit card account #5472-1901-9500-8328 that had been set up for the Board.
- F. On February 18, 2008, documents were received from the Bank (Exhibit 3). After reviewing the documents, Investigator Grosz noticed that none of the charge slips relating to charges made on the credit card account were included with the documents. Investigator Grosz contacted the Bank regarding the missing charge slips.
- G. On March 27, 2008, additional documents, charge slips and related documentation, were received from the Bank (Exhibit 4). The Bank had sent the documents to the Board's office. Investigator Grosz matched the charge slips with the charges that were listed on the monthly statements of the credit card account. After reviewing the charge slips, Investigator Grosz was able to determine that only a fraction of the charge slips had been provided by the Bank. Additional charge slips were obtained by contacting some of the merchants directly (Exhibit 5).
- H. On March 31, 2008, Investigator Grosz prepared a spreadsheet that condensed all of the transactions, charges and credits, made on the credit card account (Exhibit 6). **The total of all charges made on the account is \$11, 161.54.** The spreadsheet also indicated which transactions were documented by charge slips supplied by the Bank. Additional charge slips were requested by directly contacting several of the merchants associated with the transactions. Additional spreadsheets were prepared that indicated the total amount still owed on the account, after interest, credits and four payments were made in cash, (Exhibit 7) and the charges that were supported by charge slips that included signatures (Exhibit 8). **The amount that had still been owed on the account was \$9,748.91, which was paid to the Bank by the Board. The amount of the charges that were supported by charge slips that included signatures was \$3,218.23.**
- I. On April 2, 2009, Investigator Grosz interviewed Dr. Larry Tarno for the purpose of verifying Dr. Tarno's signature on the credit card application and gathering information relating to the usage of the account (Exhibit 9).

I showed Dr. Tarno a copy of the application for the Bank of The West (Bank) credit card account. Dr. Tarno said that he recognized the signature on the application as his. Dr. Tarno had not completed that application. Dr. Tarno also said that he believed the application would have been completed prior to his signing it. In explanation, Dr.

Tarno said that he would not have signed a blank application. Dr. Tarno said that he had authorized Kelly to set up a credit card account.

Reviewing the application, I asked Dr. Tarno for the reason that Dr. Curtis was not issued a card when he had been asked to sign the application as an authorized user. Dr. Tarno said that none of the Board members would have any reason to use the card. However, Dr. Curtis was asked to sign the application because he had been authorized to sign checks for the Board.

Dr. Tarno was aware that the credit card account had been approved and set up. Dr. Tarno received a credit card for this account. Dr. Tarno said that he had not made any charges on this account and he was under the impression that the account had never been used.

Referring to the credit card account, Dr. Tarno said again that he authorized Kelly to set up a credit card account. Dr. Tarno was aware that Kelly had a card from the account. Dr. Tarno explained that specific instructions were given to Kelly when the cards were received by the Board. Dr. Tarno told Kelly that the card was to be used only for miscellaneous supplies for the Board. Supplies would include office supplies such as copier paper and other typical office supplies. The credit card could also be used for expenses incurred during business related travel. Dr. Tarno said that Kelly had taken a couple of trips for the Board, naming San Antonio and San Francisco as probable destinations. Lastly, Dr. Tarno said that Kelly had brought refreshments to the office for Board meetings. But since the refreshments were not being consumed, Dr. Tarno told Kelly to discontinue these purchases. As a way to monitor any spending on the account, Dr. Tarno instructed Kelly to show him any and all bills received for the credit card account.

Dr. Tarno stated that he did not think any transactions were ever made on the account because he was never shown the bills. Dr. Tarno noted travel related expenses to Dallas, Texas. Dr. Tarno said that Kelly had made some trips for the Board, but did not think any of the trips were to Dallas. Reviewing other charges, Dr. Tarno commented on charges to Wal-Mart, Walgreens, The Smoking Pitt, Starbucks, and Five Star Valet, among others. Dr. Tarno informed me that unless the charges were for supplies for the office, or business related travel, the charges on the credit card account were not authorized by the Board.

I questioned Dr. Tarno about some of the other charges including Alaska Airline tickets for Kelly and her son, Justin Ebel, to Seattle,

Washington. Dr. Tarno said these tickets were not authorized purchases. In addition, the Bulwark Exterminating, Star Brite Dental and Ethel M Chocolates were not authorized purchases. Dr. Tarno commented that the charges he reviewed looked like personal charges made by Kelly.

Dr. Tarno asked if Kelly had made any payments to the account. I showed Dr. Tarno copies of four payments that were made, totaling \$1310.

I asked if Dr. Tarno had placed any restrictions on the number of charges or the amount of the charges that were to be made by Kelly. Dr. Tarno repeated that the only restrictions given to Kelly were the types of charges that could be made. The only charges that the Board would accept were office supplies and business travel related charges.

I informed Dr. Tarno that allegations had also been made that Kelly had made advances to herself and that I may need to speak with him regarding these advances. Dr. Tarno said he was aware that some advances had been made to Kelly. As an example, Dr. Tarno said that Kelly purchased a dog for \$1200. Dr. Tarno said any advances taken by Kelly were repaid to the Board through salary reductions in her paychecks.

Dr. Tarno also informed me that Kelly had been given a debit card from the Board's account, when they were still using debit cards. Kelly had made charges on the debit card that he said were not authorized by the Board. Dr. Tarno found the unauthorized charges by reviewing the banking statements. Dr. Tarno explained this is the reason that he wanted to review any statements from the credit card accounts. Part of Kelly's job duties was to bring Dr. Tarno all bills and bank statements from the Board's transactions. Since Kelly never brought him a statement from the credit card account, Dr. Tarno thought no charges had been made.

I asked Dr. Tarno why Kelly was given a credit card when she had already made unauthorized charges on the debit card account. Dr. Tarno said that by telling Kelly she needed to show him all of the statements, he believed he had a way to monitor the account and prevent fraudulent usage.

VIII. SUMMARY:

A complaint was received from the Nevada State Board of Osteopathic Medicine regarding the unauthorized use a credit card. The complaint

alleged that former employee Catryna Kelly was using a credit card that was issued to the Osteopathic Board, for usage that was not unauthorized. Documentation was obtain from the issuing bank that showed two names on the application as signer for the account, Dr. Larry Tarno and Dr. Dan Curtis. Catryna Kelly was listed as an authorized used of the account. Dr. Curtis said that he had never received a card from this credit account. Dr. Tarno did receive a card for the account, but did not use the card. Dr. Tarno stated that he allowed Catryna Kelly to have a card for the account to use only for business related travel and office supplies for the Osteopathic Board. After reviewing some of the transactions on the statements, Dr. Tarno said that many of the charges on the account were unauthorized.

Based on the aforementioned facts, I am submitting this case for review and possible prosecution of NRS 205.220, NRS 205.300 and NRS 205.680.

EXHIBITS

- Exhibit 1 Banking documents and correspondence
- Exhibit 2 Report of interview with Dan Curtis D.O.
- Exhibit 3 Banking documents relating to Bank Of The West account #5472-1901-9500-8328
- Exhibit 4 Charge slip documentation relating to charges made on the Bank Of The West account #5472-1901-9500-8328 supplied by the bank
- Exhibit 5 Charge slip documentation relating to charges made on the Bank Of The West account #5472-1901-9500-8328 supplied by some of the related merchants
- Exhibit 6 Spreadsheet showing all charges and credits made on Bank Of The West account #5472-1901-9500-8328
- Exhibit 7 Spreadsheet summarizing all statements from the Bank Of The West account #5472-1901-9500-8328
- Exhibit 8 Spreadsheet summarizing all charge slips gathered from the Bank Of The West account #5472-1901-9500-8328
- Exhibit 9 Report of interview with Larry Tarno D.O.



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

555 East Washington Ave., Suite 3900
Las Vegas, Nevada 89101

CATHERINE CORTEZ MASTO
Attorney General

KEITH G. MUNRO
Assistant Attorney General

JIM SPENCER
Chief of Staff

REPORT OF INTERVIEW

Present: **Larry Tarno, DO**
587 Mountain Links Dr.
Henderson, NV 89021
(702) 270-4998 (home)
(702) 279-3748 (cell)

Todd Grosz, Investigator

RE: Catryna Kelly, credit card account.

On April 2, 2009, I interviewed Larry Tarno, DO (Dr. Tarno) for the purpose of gathering information relating to a credit card account set up for the Nevada State Board of Osteopathic Medicine (Board) by former employee Catryna Kelly (Kelly). The credit card account was to be issued as a business account for the Board. After providing my identity as an investigator for the Office of the Nevada Attorney General, the following information was provided by Dr. Tarno.

Background

Kelly, former Executive Administrator of the Board, submitted her letter of resignation dated September 25, 2008 to Weldon Havins, MD, of the Board. Kelly is alleged to have embezzled money from the board during her employment with the board. Kelly is listed as an authorized user of the credit card.

Narrative

Dr. Tarno explained that Kelly was hired as his assistant after posting the position on the internet employment website, Monster.com. Dr. Tarno said that his posting received many applications, which he narrowed down to two applicants. Dr. Tarno characterized the job duties of the position as "making the office run". Dr. Tarno also stated that the person chosen for the position would be involved in everything that took place in the office. Eventually, Kelly was hired as the executive assistant to the Board, as a full time employee. Kelly was chosen for the position because she had a background in administration and had been working for a medical office. Dr. Tarno also said he received a letter of recommendation from Kelly's previous employer.

On April 2, 2009 at 2860 E. Flamingo Rd., Suite D, Las Vegas, NV 89121

File No. LV08-12-06

By Todd Grosz, Investigator Dictated April 2, 2009

At the time Kelly was brought into the office, the office had another employee, a part time position held by Connie Lungero (Lungero). Dr. Tarno said that Lungero and Kelly did not get along at all. Lungero's position was changed to a full time position and Lungero was replaced by *Tacy last name unknown*.

Dr. Tarno said that Kelly's job performance started to deteriorate approximately about the time that Dr. Curtis became the director. Dr. Tarno said that Kelly had claimed that Dr. Curtis had created a hostile work environment and had made it difficult for her to perform her job. Kelly had found Dr. Curtis using her computer, and considered Dr. Curtis to be "a threat". On the last occasion that Dr. Tarno had spoken with Kelly was at the office in August or September 2008. On this occasion, Dr. Curtis was looking for information on Kelly's computer. Kelly exited the front door of the office rather upset. Dr. Tarno said that he explained to Kelly that since Dr. Curtis was in charge, he had the right to access Kelly's computer. Dr. Tarno claims that he encouraged Kelly to stay with the job because a new director was going to be named to the Board soon. Dr. Tarno later learned that Kelly had resigned her position, and claimed to have been fired.

I showed Dr. Tarno a copy of the application for the Bank of The West (Bank) credit card account. Dr. Tarno said that he recognized the signature on the application as his. Dr. Tarno had not completed that application. Dr. Tarno also said that he believed the application would have been completed prior to his signing it. In explanation, Dr. Tarno said that he would not have signed a blank application. Dr. Tarno said that he had authorized Kelly to set up a credit card account. Previously, the Board had been using debit card accounts, but wanted to find a way to limit potential loss due to financial losses the Board experienced from another employee.

Reviewing the application, I asked Dr. Tarno for the reason that Dr. Curtis was not issued a card when he had been asked to sign the application as an authorized user. Dr. Tarno said that none of the Board members would have any reason to use the card. However, Dr. Curtis was asked to sign the application because he had been authorized to sign checks for the Board.

After mentioning the debit card, I showed Dr. Tarno a business debit card application. Dr. Tarno said that he recognized his signature on this form. Dr. Tarno also thought that Dr. Curtis' signatures on both applications were legitimate.

Dr. Tarno was aware that the credit card account had been approved and set up. Dr. Tarno received a credit card for this account. Dr. Tarno said that he had not made any charges on this account and he was under the impression that the account had never been used.

Copies of a letter dated April 28, 2008 to the Bank written by Kelly, along with attached copies of Board minutes were shown to Dr. Tarno. The minutes were from a Board meeting held on October 10, 2007. I pointed out to Dr. Tarno in the item marked "XI" there was a paragraph that explained Dr. Tarno was to be the only signer of the Bank account. Dr. Tarno read this part of the minutes but said that he disagreed with this statement. Dr. Tarno said that he explained to the Board that there should be two people who are authorized to sign on bank accounts.

I then showed Dr. Tarno another set of Board minutes and informed him that this set was taken directly from the Board's website. Referring to the same paragraph, Dr. Tarno read that this set of minutes explained that Dr. Tarno and Dr. Curtis were to be signers on the bank accounts. I asked Dr. Tarno if he had any idea why the minutes had changed. Dr. Tarno said that a correction could have been made to the minutes and asked if I reviewed other sets of minutes. I told Dr. Tarno that I had reviewed the following set of minutes and was unable to find any entry that explained a correction had been made. Dr. Tarno had no explanation as to why Kelly's set of minutes would have incorrect information or why the information had changed.

Referring to the credit card account, Dr. Tarno said again that he authorized Kelly to set up a credit card account. Dr. Tarno was aware that Kelly had a card from the account. Dr. Tarno explained that specific instructions were given to Kelly when the cards were received by the Board. Dr. Tarno told Kelly that the card was to be used only for miscellaneous supplies for the Board. Supplies would include office supplies such as copier paper and other typical office supplies. The credit card could also be used for expenses incurred during business related travel. Dr. Tarno said that Kelly had taken a couple of trips for the Board, naming San Antonio and San Francisco as probable destinations. Lastly, Dr. Tarno said that Kelly had brought refreshments to the office for Board meetings. But since the refreshments were not being consumed, Dr. Tarno told Kelly to discontinue these purchases. As a way to monitor any spending on the account, Dr. Tarno instructed Kelly to show him any and all bills received for the credit card account.

I showed Dr. Tarno the first two statements relating to the credit card account. Dr. Tarno stated that he did not think any transactions were ever made on the account because he was never shown the bills. Dr. Tarno noted travel related expenses to Dallas, Texas. Dr. Tarno said that Kelly had made some trips for the Board, but did not think any of the trips were to Dallas. Reviewing other charges, Dr. Tarno commented on charges to Wal-Mart, Walgreens, The Smoking Pitt, Starbucks, and Five Star Valet, among others. Dr. Tarno informed me that unless the charges were for supplies for the office, or business related travel, the charges on the credit card account were not authorized by the Board.

I questioned Dr. Tarno about some of the other charges including Alaska Airline tickets for Kelly and her son, Justin Ebel, to Seattle, Washington. Dr. Tarno said these tickets were not authorized purchases. In addition, the Bulwark Exterminating, Star Brite Dental and Ethel M Chocolates were not authorized purchases. Dr. Tarno commented that the charges he reviewed looked like personal charges made by Kelly. I informed Dr. Tarno that the charges totaled over \$11,000.

Dr. Tarno asked if Kelly had made any payments to the account. I showed Dr. Tarno copies of four payments that were made, totaling \$1310.

I asked if Dr. Tarno had placed any restrictions on the number of charges or the amount of the charges that were to be made by Kelly. Dr. Tarno repeated that the only restrictions given to Kelly were the types of charges that could be made. The only charges that the Board would accept were office supplies and business travel related charges.

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