

The Virgin Islands Consortium

Office Manager of Law Firm Charged With 153 Counts of Wire Fraud in District Court

Former office manager at Nichols, Newman, Logan, Grey and Lockwood, P.C. charged with embezzling over \$370,000

Crime / **Published On December 26, 2023 06:19 AM /**

Staff Consortium **December 26, 2023**



ST. CROIX — The former office manager at a local law firm is now facing felony charges in federal court for embezzling over \$370,000 from her employer, United States Attorney Delia L. Smith announced Friday.

Nicole Morales began working for the law firm of Nichols, Newman, Logan, Grey and Lockwood, P.C., in November of 2015. As the office manager, one of her responsibilities was processing payroll for all employees.

According to court documents, Ms. Morales used the QuickBooks accounting software to do payroll, and the law firm's bank account was connected to the software to facilitate the process. One month after she began working at the firm, Ms. Morales is accused of paying herself more than what she was owed. Prosecutors say she would inflate the amount that she was due to be paid before initiating the wire-transfer payments for all the staff, including herself. Once the money had been wired out of her employer's account, Ms. Morales would allegedly then go back into QuickBooks and change the figures so that the software reflected her actual, lower pay.

This way, the reports generated from the software would show that she was paid her normal salary, according to prosecutors, while she actually pocketed a higher amount. This pattern allegedly went on until January 2019. During that time, Ms. Morales is said to have pocketed \$371,595.74 that rightfully belonged to her employer. She reportedly squirreled away the money in three personal bank accounts.

The matter, filed on December 20 in the Virgin Islands District Court, includes 153 counts of wire fraud, representing each fraudulent transfer - ranging in value from around \$48 all the way up to \$6550 in one transaction. Prosecutors have signaled their intention to pursue forfeiture of Ms. Morales's assets should she be convicted of the charges against her.