



# NEWS

State of Delaware  
Department of Finance  
**Division of Revenue**  
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## **FORMER BOOKKEEPER CHARGED WITH THEFT AND TAX CHARGES**

(Wilmington, DE) – Director of Revenue, Patrick T. Carter announced today that a Dagsboro woman was charged with 14 counts of theft over \$1,500, three counts of theft under \$1,500, and one felony count of filing a false state income tax return, after she embezzled more than \$100,000 from a Sussex County business.

The charges allege that Lisa A. Christian, 42, while a bookkeeper at Hocker's Grocery & Deli, misappropriated more than \$100,000 from her employer between approximately October 2008 and April 2010 and failed to report this income on a state income tax return. While employed as bookkeeper, Christian repeatedly and intentionally underreported the business' cash receipts and kept the difference for herself.

Investigators say that Christian was responsible for adding up the daily store cash receipts and depositing these amounts into the bank. However, in order to conceal her diversion of funds, Christian failed to note the proper amount of cash on the bank deposit slips used to deposit business proceeds.

As a result of her actions, for the year 2009, Christian avoided paying nearly \$3,500 in state income taxes.

If convicted, Christian faces a maximum possible sentence of 5 years imprisonment on the tax-related count and 2 years imprisonment on each of the felony theft counts, along with additional fines and penalties as ordered by the court. Christian could also be ordered to pay more than \$100,000 in restitution. Christian was released on \$18,500 unsecured bail.

This case stems from an investigation conducted by the Delaware State Police and the Delaware Division of Revenue's Criminal Investigation Unit and referred to the Delaware Attorney General's Office for prosecution.

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