

October 05, 2013 /**24-7PressRelease**/ -- When you think of the term embezzlement, you may think of something out of an elaborate crime movie plot. While it is true that many high-profile or high-value instances of embezzlement and other forms of

[theft](#)

are sensationalized in the media to the point that they seem like a movie, the reality is that embezzlement most often occurs in common situations and on much a much smaller scale.

As an example, a federal court recently sentenced a Savannah woman to 51 months in prison for embezzling funds from an elderly couple. According to the evidence presented during the trial, the woman worked as a caregiver to the couple. During her course of employment, she obtained access to the couple's bank accounts, eventually embezzling about \$70,000. In addition to her prison sentence, the court ordered the woman to pay restitution to the couple and to serve five years of supervised release once her sentence has been completed.

Basics of embezzlement

Embezzlement differs from other types of theft, because the person accused of the crime comes into possession of the property lawfully. In addition, unlike larceny, where the accused comes into possession of the property illegally and secretly, in embezzlement, the rightful owner of the property entrusts the property to the accused, like the couple entrusted their bank account information to their caregiver.

Under Georgia law, embezzlement is called theft by conversion. Under the law, a person commits the offense of theft by conversion by:- Lawfully obtaining funds or other property under an agreement or known legal obligation;- Pursuant to the agreement or obligation, the person has the duty to use the funds or property for a specified purpose; and- Despite the agreement, the person knowingly uses the funds or property for his own purposes

In most cases, embezzlement (theft by conversion) occurs in an employment setting (such as in the earlier example), since there needs to be a relationship of trust between the owner of the funds or property and the embezzler. Embezzlement also commonly occurs among those who handle customer money, such as bank tellers (e.g. pocketing deposits).

Penalties in Georgia

Georgia woman sentenced for embezzlement of elderly couple

Written by Australian Business

Under Georgia law, theft by conversion (embezzlement) is punished according to the value of the property stolen. For property less than \$500, the crime is punished as a misdemeanor. Property that is more valuable carries jail time ranging from one to five years if the property was worth less than \$5,000 to two to twenty years if the property exceeded \$5,000 in value. If the accused has prior convictions, he or she can face felony charges.

There are also enhanced penalties for theft by conversion involving the property of a person over 65 years old, property taken in violation of a fiduciary relationship (e.g. from a trust account), and any theft involving an officer or employee of government or a financial institution.

Because of the serious treatment of embezzlement under Georgia law, as well as the employment ramifications a conviction would entail, if you are accused of the crime, you are well advised to consult with an experienced criminal defense attorney. An attorney can discuss your situation and work to prepare an effective defense to the charges.

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