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the Whitehall Township repo business where she worked as an office manager.

Jul. 26, 2014

Felicia Anne Straub knew that her boss suspected someone was embezzling from the Whitehall Township repo business where she worked as an office manager.

Despite owner Michael Yaroma's order to all of his employees to stay out of the office during the Christmas holiday, Straub went there on Christmas Day in 2010, she said, to drop off some paperwork.

Early the next morning, firefighters were called to the offices of Financial Adjusters Inc. in the 1600 block of MacArthur Road and found the building an inferno that investigators immediately flagged as suspicious.

In the aftermath of the fire, according to court documents, Straub asked Yaroma whether he suspected her of starting the blaze. She then admitted she had used \$1,500 in company money to pay for her daughter's birthday party.

Later, Straub told him she had misappropriated between \$50,000 and \$75,000, court papers say.

Straub, 41, of Easton is now accused by federal prosecutors of stealing nearly \$562,000 from the company and underreporting her income to avoid paying more than \$44,000 in federal tax, according to wire fraud, identity theft and tax evasion charges filed Monday in U.S. District Court in Allentown.

Those are likely to take the place of 2012 charges of arson, theft, computer trespass, receiving stolen property and evidence tampering in Lehigh County Court, Assistant U.S. Attorney Kishan Nair said.

Her attorney, John Waldron, said his client had always disputed the arson charge

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Detective Michael Marks, who investigated the case, said it has been inactive for several months.

Nair said the federal charges against Straub in the Financial Adjusters case are the result of a deeper look at the company's finances.

“The federal investigation went further, and we believe we discovered a greater amount of theft based on the forensic accounting,” Nair said.

In court papers, prosecutors say Straub used her position as office manager to access the company's business checking account between 2006 and 2010 to make payments on her husband's credit card accounts.

She also used the company's credit card to buy goods and services for herself, including a \$237 tab at Blue Grillhouse and Wine Bar in Bethlehem Township and \$260 for a purchase from eBay, according to the federal charges.

In 2009, Straub reported her income to the Internal Revenue Service as \$28,500, when it was actually more than \$181,000, according to court papers.

The allegations she stole from Financial Adjusters, which repossesses cars and other merchandise from people who stop making loan payments, are not the first time Straub has been accused of embezzling from an employer.

In 1999, Straub, then known as Felicia Anne Frey, pleaded guilty in Lehigh County Court to theft by deception for stealing \$46,000 from a Papa John's Pizza franchise in South Whitehall Township where she worked as a bookkeeper. Judge William H. Platt sentenced her to house arrest and ordered her to repay the money.

According to an affidavit filed in the most recent Lehigh County case against Straub:

She had been employed at Financial Adjusters since 2003 or 2004 and was in charge

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When he learned of the discrepancies, Yaroma began an audit of the company's finances and discovered parcel service deliveries to the First National Community Bank of Dunmore, Lackawanna County, where Straub had taken a car loan. He also discovered non-business-related charges on the company's credit card.

When Straub overheard Yaroma discussing the audit with another employee, she became concerned, asking why he was doing it. Yaroma noticed Straub had been working late nights and weekends, and asked why. She replied that she had taken out a second mortgage to pay for her daughter's volleyball trips and other expenses.

Yaroma called a staff meeting Dec. 23, 2010, and told all of his employees he wanted the office closed at 5:30 that evening and no one was to return until the following Monday morning. When he called the office at 8 that night, Straub answered the phone and told him she was finishing some work while her daughter was at the mall and another employee returned to the office with a car.

A co-worker noticed that Straub had posted on Facebook that she was at the office on Christmas Day doing paperwork.

An investigation after the fire, which was reported shortly before 6 a.m. Dec. 26, 2010, revealed that a space heater had been left plugged in. Testing of samples of carpet from the area where the fire started revealed the presence of gasoline, court papers say.

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