Evidence of Fraud

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Author Note

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This was overall a very challenging and interesting assignment. I had some trouble figuring out where to get started but eventually found my place. The issue I had was that there were so many emails to go through and I didn’t know who any of these people are.

Once I had the file open in Autopsy and I could see the folders containing all of the emails I scanned through to see if any of the names popped out at me, which they did not. The next thing I thought to do was conduct some research to see if I could get some direction from online. At this point in my investigation I found out two key players in the scandal and decided to investigate their profiles first. One of them being the CEO, Kenneth L. Lay. He was accused of 7 counts of fraud and conspiracy. I also found the name Jeffrey K. Skilling in my list. He was the Chief Executive for Kenneth Lay. I then further examined they’re emails.

The first set of emails that I examined was for the CEO, Kenneth Lay. I read through quite a few and didn’t manage to find anything of significance. I did find 2 in his “\_sent” mailbox. In the file the number for the first one was “226”, and the subject line was “Re: Board Opportunity”. The reason that this email seemed significant and stuck out to me was because it discussed some finances in the company. The email is between Kenneth Lay and ­someone named Toby. Toby is offering Kenneth an opportunity for a director position at his company. He brought up some numbers and money in the email. This caused Kenneth to then do the same and discuss numbers with him in his reply. Although I’m not all that familiar on these particular financial terms I think it’s important to know this information.

I found more interesting emails when I searched through Jeffrey Skilling’s emails. One of them was titled “Holiday Party – Cancelled”. In this email from Kenneth he states that the holiday party for the company has been cancelled because it might be “improper given the company’s current circumstances.” Then goes on to say, “Given what has transpired over the past month, it could be considered imprudent for Enron to incur the expense of such an event.” Which to me implies that they’re having financial trouble. The reason for cancelling the party could potentially be a way to try to make the employees feel like the company was going bankrupt. I think this is a way to try to cover up the fraud. The next email was titled “Enron Update” and discusses more finances and plans moving forward for the company. They discuss costs being higher and signing some contracts for the future. Most of the email is a bunch of business jargon that basically states that they know they weren’t on a good track financially before, and this is how they plan to fix it.

Although I didn’t find anything that was flat out proof that they committed fraud, but I think these emails would be important in the case of finding more concrete evidence. I still had some trouble figuring out how to decide which emails were important to read and which ones were not. If I found a way to limit these down to a more manageable amount perhaps I could’ve found some more concrete evidence.

References

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