

HPD INVESTIGATES SUSPECTED EMBEZZLEMENT

Probe Follows Firing Of Accounting Firm Partner

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By **PETE DELEA**

HARRISONBURG — Harrisonburg police are probing a city accounting firm's records after one of its four partners was fired for suspected embezzlement.

Michael Miller of Yancey Miller Helsley Bowman CPA was let go from the firm June 4, according to an affidavit for a search warrant for financial records filed in Rockingham County Circuit Court on Aug. 19.

Miller could not be reached for comment.

The investigation began June 24 when an HPD investigator spoke with one of the firm's partners, Richard Yancey.

"Yancey advised that former partner, Michael Miller, was having checks made payable to his wife's CPA business for work performed by Yancey Miller Helsley Bowman CPA," the investigator wrote in the affidavit.

The affidavit states that Miller's wife, Sandra Miller, operates Business Matters. A listing for the company could not be located.

The investigator reviewed some of the files at the business and observed that clients were making payments to Business Matters, according to the affidavit.

The affidavit states that Yancey told the investigator there shouldn't be any reason payments were going to Business Matters.

Lt. Chris Rush, who leads HPD's criminal investigations division, said no charges have been filed. Rush said investigators are trying to determine how much money may have been embezzled before they file charges.

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