

Corporate crookery

The charges so far

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A little list, but getting longer

- **Enron.** In October, **Andrew Fastow**, former finance director, was charged with fraud and conspiracy. **Michael Kopper**, an assistant to Mr Fastow, pleaded guilty in August to charges of wire fraud and money laundering.
- **WorldCom.** **Scott Sullivan**, ex-finance chief, was indicted in August on charges of securities fraud and making false filings with the SEC. He pleaded not guilty. In September, **David Myers** pleaded guilty to similar charges. **Buford Yates**, ex-director of accounting, pleaded guilty to securities fraud.
- **Tyco.** New York prosecutors charged **Dennis Kozlowski** and his finance chief, **Mark Swartz**, with stealing more than \$170m from the company and illegally obtaining more than \$400m by selling shares. **Mark Belnick**, a former general counsel, was charged with six counts of falsifying records. All pleaded not guilty.
- **Adelphia Communications.** **John Rigas** and two sons have been charged with conspiracy to commit fraud.
- **Arthur Andersen.** The firm was convicted of obstruction of justice. One partner, **David Duncan**, has pleaded guilty to shredding documents.