

Case Study: Too Much Cash?

Sally is a bookkeeper for the company **Mug Shot**, earning a £40,000 annual salary.

Suddenly, her lifestyle changes noticeably:

- Arrives at work wearing **£800 shoes** and **£1,000 handbags**.
- Buys a **new sports car**.
- Goes on a **holiday in the Maldives**.

The company becomes **suspicious of embezzlement** and hires an analyst to investigate. The analyst first reviews **Sally's social media accounts** to see if she mentions inheritance, lottery winnings, or other sources of money.

Analysis

- Social media might provide clues about Sally's personal wealth or lifestyle changes.
- However, **this alone is not enough** to conclude embezzlement. People may acquire money in many legitimate ways.

Additional Steps the Analyst Should Take

1. Financial records review:

- Examine company accounting records, transactions, and reconciliations.
- Look for irregularities, such as missing funds, unauthorised transfers, or unusual entries.

2. Bank statements (with proper legal permissions):

- Identify income sources beyond her salary.
- Compare deposits and withdrawals with lifestyle changes.

3. Audit trails:

Check access logs for the accounting system to see if Sally performed unauthorised activities.

4. Third-party verification:

- Verify whether Sally received inheritance, gifts, lottery winnings, or loans.
- Speak to accountants, banks, or legal authorities if necessary.

5. Timeline correlation:

Determine if the lifestyle change matches financial irregularities in the company.

6. Legal and ethical compliance:

Ensure all research follows privacy laws and employment regulations.

Conclusion

- **Social media OSINT is useful** to identify potential indicators, but it **cannot confirm illegal activity**.
- Analysts must combine OSINT with **financial records, audits, and verified sources** before recommending action.
- Acting solely on social media evidence could lead to **false accusations, reputational damage, or legal consequences**.

Key Lessons

1. OSINT is a **starting point**, not proof.
2. Always **corroborate evidence** using multiple sources.
3. Investigations must respect **privacy laws and ethical standards**.
4. Lifestyle changes are **not conclusive proof** of wrongdoing.