established procedures and norms," in part because "it was . . . known that this corporation was run by the former governor, Cesar Duarte." Req. at 68. In actuality, "the supporting documentation . . . was insufficient to justify delivery of economic support." Req. at 68.

A public audit later deemed the transaction "fraudulent" due to the conflict of interest and because "no documentation or information . . . proved that the economic support was allocated for the purpose established in the agreement." Req. at 68-69. There were no invoices showing that Union Ganadera purchased the contemplated insemination equipment. Req. at 69. Instead, the funds went "to the direct benefit of [Duarte's] wife, Bertha Gomez Fong, through a construction company called Pavimentos y Servicios de Parral." Req. at 69.[8] The maze of transfers—first from the state to Union Ganadera, then through two separate Union Ganadera checks to Pavimentos—ended with a portion of the funds paying off Duarte's wife's American Express bill of $43,844.75. Req. at 69. $19,000 went toward the employee payroll at a Duarte-owned ranch. Req. at 70.

2. In October 2011, the state paid $12 million to Financiera as subsidies for purchasing heifers. Req. at 70. The witnesses described this transaction as "a false pretense." Req. at 71. The Secretary of Finance signed the release of public funds "upon being instructed by . . . Duarte." Req. at 71. The funds came from the *cuenta deudora* despite the lack of any emergency necessitating this purported purchase of cows. Req. at 72. There is no evidence the money went to its intended beneficiaries or fulfilled its intended purpose. Req. at 72. Instead, in another maze of transactions, the majority of funds passed through Financiera and two other companies before ending its journey in a trust account in Duarte's and his wife's names. Req. at 73-74.

[8] Duarte's disclosure of assets to Pretrial Services acknowledged the family's ownership of Pavimentos y Servicios. *See* DE 19-19.