



KATHERINE FERNANDEZ RUNDLE

STATE ATTORNEY



ELEVENTH JUDICIAL CIRCUIT IN AND FOR MIAMI-DADE COUNTY

FOR IMMEDIATE RELEASE

Hammocks Controller/Accountant Charged in HOA Thefts

(Miami – November 8, 2024) - State Attorney Katherine Fernandez Rundle announces the arrest of 63-year-old Jesus Cue who acted as the Controller/Accountant for the Hammocks Homeowners Association (HOA) board, as a part of the ongoing investigation of the alleged thefts which devastated the finances of the Hammocks residential community.

Cue is being charged with:

- 1 count Unlawful Compensation 1st Degree Felony
- 1 count Racketeering 1st Degree Felony
- 1 count Money Laundering 1st Degree Felony
- 1 count Grand Theft \$20,000-\$100,000 1st Degree Felony
- 1 count Organized Scheme to Defraud Fraud over \$50,000 1st Degree Felony
- 3 counts Fraudulent Use of Personal Identification Information 1st Degree Felony

Jesus Cue advertises his 30 years of expertise as a highly experienced business consultant and financial strategist holding an undergraduate degree in accounting from Florida International University and a master's degree in Tax from St. Thomas University. Cue and his company, Worldwide Business Solution Corporation served as a business and accounting consultant to the Hammocks HOA board between October 31, 2018 and November 4, 2022. During this 47-month period, Cue received \$644,000.00 in vendor payments, an average of \$161,000.00 a year. Cue testified in a Bankruptcy Court proceeding occurring during this same period of time, that the Hammocks HOA had no reserve funds and needed to take a \$375,000 short-term loan in order to maintain normal operating functions.

Witnesses were interviewed during the investigation, who were full-time office employees of the HOA board and who worked closely with former HOA president Marglli Gallego, the rest of the HOA Board and HOA office staff. They provided information leading to the discovery that several board members had relatives who owned fictional companies whose alleged purpose was to funnel monies from the HOA to friends and relatives under the guise of vendor payments. Three of these companies, Albri Consulting, LLC, Aya Service and Repair Corp., and Kaissen Technology, LLC., had Cue's

FOR FURTHER
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company, Worldwide Business Solution Corp., as their registered agent and received almost \$500,000 in vender payments from the HOA.

According to witness Dante Chauca, the husband of former HOA board member Monica Ghilardi who has pled guilty in case number F22-20912B, that Gallego allegedly directed Cue to provide a hidden salary to Ghilardi by creating an alleged fictional vender (Albri Consulting). Dante Chauca stated that Cue did not have his permission to create Albri Consulting, LLC which listed Chauca as “Manager” in the official State of Florida filings. Chauca later confronted Cue about the creation of Albri Consulting, LLC because Chauca was worried about his personal tax liability and Cue told him directly “not to worry about it.”

“No homeowner should have to worry about how their HOA is handling the association’s funds,” said State Attorney Katherine Fernandez Rundle. “Our investigation of the thefts at the Hammocks HOA have shed a bright light on a crime that may be occurring throughout our state. Those who feel that an HOA’s funds are there for the taking have made a grievous error. Today’s arrest should make it blatantly clear.”

If you are interested in seeking commentary from State Attorney Katherine Fernandez Rundle, you may call 305-547-0535 to see if it possible to make the necessary arrangements.

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