

PRESS RELEASE

Individual Sentenced to 18 months in Prison for Conspiracy to Defraud de United States and Theft of Government Property

Monday, April 27, 2026

For Immediate Release

U.S. Attorney's Office, District of Puerto Rico

SAN JUAN, Puerto Rico – United States District Judge Silvia Carreño-Coll sentenced Nomar J. Mimbs-Machiavelo to 18 months in prison with \$219,159.00 in restitution (\$18,114.00 to the Puerto Rico Department of Labor and Human Resources (related to PUA benefits) and \$201,045.00 to the Puerto Rico Treasury Department (related to Business Interruption Grant benefits/bribery scheme), announced W. Stephen Muldrow, United States Attorney for the District of Puerto Rico.

According to court documents, Nomar J. Mimbs-Machiavelo engaged in a scheme to defraud the Puerto Rico Department of Labor and Human Resources by which he applied on two occasions for Pandemic Unemployment Assistance (PUA) benefits using false social security numbers. From June through July 2020, defendant Mimbs-Machiavelo willfully and knowingly stole Unemployment Insurance benefit payments to which he was not entitled, having a value of approximately \$18,114.

In addition to the above, from January 2021 through May 2021, Mimbs-Machiavelo conspired with public officials at the Puerto Rico Department of Treasury (PRDT) to defraud the United States. As part of the conspiracy, the defendant bribed employees from the PRDT with money and free meals in exchange for privileged access to the Internal Revenue Unified System ("SURI" for its Spanish acronym) taxpayer information. With that SURI information, the defendant then submitted fraudulent applications to the Business Interruption Grant (BIG) program which provided assistance from the U.S. Treasury Coronavirus Relief Fund to eligible small businesses. In total, PRDT disbursed an approximate total of \$492,045 into bank accounts because of the defendant's fraudulent BIG program applications. Of the approximate total of \$492,045, \$148,000 are

directly traceable to privileged information compromised by PRDT employees who modified the SURI authentication credentials of taxpayers for Mimbs-Machiavelo.

Mimbs-Machiavelo was arrested on May 23, 2023. On April 3, 2025, the defendant plead guilty to conspiracy to defraud the United States and theft of government property, all in violation of Title 18, United States Code, Sections 371 and 641.

The Social Security Administration Office of Inspector General investigated the case with the assistance of the Federal Bureau of Investigation, the United States Department of Labor Office of Inspector General, the U.S. Postal Inspection Service, and the Puerto Rico Police Department.

Special Assistant U.S. Vanessa D. Bonano-Rodríguez from the Social Security Administration prosecuted the case under the supervision of the Financial Fraud and Public Corruption Section.

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