



**A PETER STRAND
MYSTERY**

THE BLACK TORTOISE

RONALD TIERNEY

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Summary: In this work of crime fiction, forensic accountant Peter Strand investigates an arts-oriented nonprofit. (RL 4.8)

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ONE

I'm a little bit of a puzzle, I'm afraid. I look Chinese. That's because I'm half Chinese and half Cherokee. Unfortunately, I never knew my parents, a story for later maybe. I was adopted by an elderly white couple from Phoenix. I speak English, no Chinese. But in keeping with the stereotype, I'm very good at math. I became an accountant, one who specializes in forensic accounting. This means I investigate criminals, people who try to cook the books. I also acquired a private investigator's license when I moved to San Francisco.

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I've never met Mr. Lehr, though he is my major client. I talk to him on the phone or we converse by email. He is an important man in the city. He owns a lot of property, from which he earns a handsome living. I help him by looking into his investments for signs of fraud, embezzlement or kick-backs—any criminal behavior tied to the handling of money. My private investigator's license allows me to look into past behavior and associations of people with whom Mr. Lehr does or might do business.

I was talking to him when a riotous band of wild parrots swooped into a berry-bearing tree outside my bedroom deck. They screeched as they battled over the fruit. I barely heard Mr. Lehr, who was speaking in low tones, obviously trying not to be overheard.

"Strand, listen," he said in a gravelly whisper. "You know the Fog City Arts Center?"

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I did. From what I could remember, the center was on a couple of old piers off the Embarcadero along the San Francisco Bay. The buildings housed a couple of theaters and major exhibition space.

“I’m on their board,” Lehr said. “Some crazy shit is going on down here. The staff is ready to mutiny. I told the board you’d go down, look into things.”

“What things?”

“The crazy stuff. You need to see Madeline Creighton. She’s the executive director. So arrange things and straighten it out.”

How was I to know the crazy shit he mentioned *was* Madeline Creighton?



The business offices of the Black Tortoise Foundation were toward the end of one of two long piers that jutted into San Francisco Bay. I walked along the edge of one of the

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piers, a distance longer than a football field. The water was choppy. A fleet of pelicans flew in a V-formation within a few feet of the entrance at the far end, where I stood for a moment to get my bearings. I thought about the disorderly parrots, comparing them to the disciplined pelicans and their flight.

I had to wait. Mrs. Madeline Creighton wasn't quite ready for me. As it turned out, I wasn't quite ready for Madeline. She was tall, all bones, cosmetics and jewelry. She jangled when she walked or motioned with her heavily braceleted wrists. When she spoke, every pause turned into a pose, as if she expected to be photographed. I sat in front of her grand desk in a low-slung chair. The setup was designed so the guest would have to look up to her. The walls were covered with photographs of Mrs. Creighton with celebrities from the stage, screen and politics.

"I don't have time to bother with these petty problems," she said, her hands flung

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wide in dismissal. "You need to talk with Emelio," she said.

"Who is Emelio?" I asked.

"The money man," she said. "That's what all this foolishness is about, isn't it?"

"That is correct. Mr. Lehr talked to you about this?"

"Yes." She smiled. "He said that you were Chinese and very good with numbers."

"He's half right."

"Where in China?"

"Phoenix."

"Where are your parents from?" she asked. Her tone was stern. She didn't like to be played with.

"Scottsdale." I decided not to make it easy for her. "Now if you'll direct me to the money man, I'll take my abacus and go."



"Mr. Salazar?"

"Emelio," he said.

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His clothes were not expensive. His shirt, a little too brightly colored for my taste, was open at the neck, showing a tuft of hair and a gold chain with a cross.

We shook hands, and I was guided to a small table where we sat across from each other.

“You’re the money man, she said.”

“Madeline prefers to deal with creative people. To her, money is dirty unless you have a lot of it and might give it to her. Having to count it is pedestrian.”

Emelio Salazar’s office was quite different from Madeline Creighton’s. It was furnished with desks and chairs from discount stores, as most nonprofits are. There was a lonely orchid on a file cabinet near the window. A seagull, obviously traveling alone, effortlessly glided by outside the window. I looked around while Emelio fiddled with his computer. Not only were there no celebrity photos—there were no

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photos at all. Nothing personal. Nothing revealing.

He printed out a page and handed it to me. It was the organization chart. He explained that the foundation, Black Tortoise, managed the Fog City Arts Center for the city's Port Commission. After the costs of running it were deducted from the revenue, the net income went to the commission. It used these funds to maintain the two piers—seismic safety and repair of damage done by water, wind and salt. It was very expensive to keep these old piers from falling apart.

“What are the revenue streams?”

“Rent mostly,” he said. “Organizations rent the theaters and the exhibition hall. The space can be divided up into almost any size for conferences, art shows, fund-raising events, celebratory dinners. We contract by amount of space and number of days.”

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“Anything else?”

“Donations, endowments, as well as interest on investments and the endowments. We’re allowed to keep an operating fund that exceeds our anticipated needs. The board members make annual contributions, mostly token. We provide services—equipment, box office and so on—and take a cut of the client’s revenue.”

“And you look after it all?” I asked. It was more complicated than I thought.

“I reconcile accounts payable and receivable.”

“Payable includes payroll, I’m sure. What else?”

“Certainly that’s included. We also pay for catering services for our clients—we bill them for the cost of the service plus a markup. That’s both payable and receivable. We also have to pay for things like a new boiler or to fix a roof. Money comes in, money goes out. I count it.”

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“And you are audited?”

“An outside firm. And we pass with flying colors. I’m always prepared. I’m proud of that. In fact, the audit firm often sends its junior auditors to us, because, for all practical purposes, I help train them.”

“You are a CPA?” I asked. It wasn’t a requirement for being a director of finance.

“Yes. Passed all four tests first time through.”

The tests were comparable to passing the bar for lawyers.

“Would you give me access to the financials for the last two years?” I asked him.

He didn’t blink. “Sure. I can make some disks for you tonight, get them to you tomorrow.”

“Emelio, aren’t you one bit curious about who I am, what I’m looking for and why I’m looking for it?”

“What I know is that Mad Madeline has an enemy—one of many, I suspect—on

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the board, and he sent you to make sure everything is legal. I'm fine with that." He scribbled something on a sticky note and gave it to me. "I'm having an open house tomorrow. My lover and I have a new house, and it's finally ready to show." Emelio touched my hand. "No gifts. There'll be plenty of food and drink. A few members of the staff and some friends. Drop in. I'll introduce you around, and I'll have what you want ready for you. If you get bored, you can sneak out with the disks. Who knows? Maybe Mr. or Ms. Right will be there. Unless you're already caught, you'd be quite a catch for someone."

Thank goodness being a nerd was no longer totally unfashionable.

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RONALD TIERNEY's *The Stone Veil* introduced semi-retired, Indianapolis-based private investigator "Deets" Shanahan. The book was a finalist in the St. Martin's Press/Private Eye Writers of America's Best First Private Eye Novel competition and nominated for the Private Eye Writers of America's Shamus Award for Best First Novel. *Killing Frost* is the eleventh in the Shanahan series. Ronald was founding editor of *NUVO Newsweekly*, an Indianapolis alternative weekly, and the editor of a San Francisco monthly. Until recently he lived in San Francisco, the setting for his Paladino and Lang series. He now lives in Palm Springs, California, where he continues to write. For more information, visit www.ronaldtierney.com.