



## U.S. Securities and Exchange Commission

# Tips, Complaints, and Referrals

## Summary Page - After Submission

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The Complaint Form questions that you responded to, the answers you entered for those questions, and any documents that you have uploaded to this TCR are listed below.

**Submission Number:** 17399-040-840-509

Thank you for contacting the United States Securities and Exchange Commission. This automated response with your Submission Number confirms that your submission has been received successfully. Please write down your Submission Number or print/save a copy of your submission for future reference. Once you navigate away from this page you will not be able to get back to your submission.

We are always interested in hearing from the public, and your submission will be given careful consideration in view of the Commission's overall responsibilities under the federal securities laws. Please note, however, that it is the Commission's policy to conduct its investigations on a non-public basis in order to preserve the integrity of its investigative process. Subject to the provisions of the Freedom of Information Act, we cannot disclose to you any information which we may gather, nor can we confirm the existence or non-existence of an investigation, unless such information is made a matter of public record in proceedings brought before the Commission or the courts. Therefore, this may be the only response that you receive. If you want to learn more about how the Commission handles inquiries or complaints, please

visit [http://www.sec.gov/complaint/info\\_tipscomplaint.shtml](http://www.sec.gov/complaint/info_tipscomplaint.shtml).

## What is your complaint about?

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**Please select the option that best describes your complaint.**

Material misstatement or omission in a company's public filings or financial statements, or a failure to file

**Please select the specific category that best describes your complaint.**

Audit

**Is this supplemental information to a previous complaint?**

Yes

**What is the Submission Number of the previous complaint?**

TCR17398253852064

**In your own words, describe the conduct or situation you are complaining about.**

On Monday 02/17/2025, I filed "Submission Number: 17398-253-852-064," and this TCR is a follow up to my Submission Number: 17398-253-852-064.

The "Material Misstatement" that I claim is the fact that the entity, and their CPA firm, both failed to list their massive cash embezzlement on their audited financial statements (their "audit report," see attached audit report).

Attached is the associated 48 PDF page audit report, for my Submission Number: 17398-253-852-064, and the single page "2018 FHSC Link" PDF file contains a link to get that 48 PDF page audit report on the official website for the Florida Auditor General.

For Securities and Exchange Commission (SEC) "Whistleblower" purposes, especially for the reward that comes with successful SEC "Whistleblower" cases, I claim domain over the fraud at NOT JUST Florida Health Sciences Center, Inc and Subsidiaries (which includes Tampa General Hospital), but I also claim domain (for the reward that comes with successful SEC "Whistleblower" cases) over EVERY SINGLE entity that commits this exact same fraud.

If every offending entity embezzles cash at the same percentage of gross (or net) revenue, then the ANNUAL embezzlement of cash, in just USA SEC reporting entities is likely in the double digit TRILLIONS of dollars (Gross National Product times the % of revenue value from above), so my SEC whistleblower reward should be at LEAST 1 TRILLION dollars.

This fraud is about embezzling LOTS of cash, and this fraud is accomplished in two steps:  
Step 1: Use "change values" on the audited Statements of Cash Flows (SCF) report.

Step 1 comment (A): For balance sheet line items OTHER THAN accrued liabilities, SCF report "change values" are ok, but for accrued liabilities, SCF "change values" results in shifting cash from "below the profit line" to "above the profit line," and when that happens, "Net Assets" is also affected.

Step 1 comment (B): To the untrained eye, this "dual" problem appears ONLY as an issue with cash, and since most people will easily be convinced that the dual "cash" problems cancel out, to zero dollars cash, they accept this situation as being perfectly acceptable. However, since Net Assets is ALSO affected, they miss the fact that a reduction in Net Assets facilitates the "Step 2" embezzlement of cash.

Step 2: Properly deduct accrued expenses from Total Expenses, and Net Assets, but then ALSO deduct accrued expenses from cash.

Step 2 comments: Since Net Assets was reduced in "Step 1," the offending entity simply walks off with the same amount of cash.

Bottom line: I want "my SEC Whistleblower" share of EVERY dollar recovered from EVERY entity that the SEC regulates, and I believe that (even at only 10%), my share of the recovered cash will be well over \$1,000,000,000,000 (one trillion dollars, or more USA dollars).

Below, dates are "12/31/1999," because I believe that this fraud existed since at LEAST the 20th century, if not MANY decades before that.

On Rumble.com search "TGH-Embezzle" to see associated videos.

**Are you having or have you had difficulty getting access to your funds or securities?**

No

**Did you suffer a loss?**

No

**When did you become aware of the conduct? (mm/dd/yyyy)**

12/31/1999

**When did the conduct begin? (mm/dd/yyyy)**

12/31/1999

**Is the conduct ongoing?**

Yes

**Has the individual or firm acknowledged the conduct?**

No

**How did you learn about the conduct? You may select more than one answer.**

Publicly available information, SEC filings

**Have you taken any action regarding your complaint? You may select more than one answer.**

Complained to other regulator, Complained to SEC, Complained to law enforcement, Complained to other, Other

**Provide details.**

Look, I complain to LOTS of people, and agencies, but until now, my analysis was too complicated for most people to understand. Now, my analysis is only one (1) single page.

**Who are you complaining about?**

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**Person or Firm 1****Are you complaining about a person or a firm?**

Firm

**Select the title that best describes the firm the complaint is about.**

Accounting Firm

**Are you or were you associated with the person or firm when the alleged conduct occurred?**

No

**Identifier Type**

Unknown

**Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about?**

No

**Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about?**

No

**Firm Name**

KPMG, LLP

**Street Address**

100 N Tampa St

**Country**

United States

**Zip / Postal Code**

33602

**City**

TAMPA

**State / Province**

FL

**Home Phone**

8132231466

**Website**

kpmg.com/xx/en/home.html

**If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?**

No

**Person or Firm 2**

**Are you complaining about a person or a firm?**

Firm

**Select the title that best describes the firm the complaint is about.**

Other

**For Other Firm, please specify.**

Tampa General Hospital

**Are you or were you associated with the person or firm when the alleged conduct occurred?**

No

**Identifier Type**

Unknown

**Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about?**

No

**Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about?**

No

**Firm Name**

Tampa General Hospital

**Street Address**

1 Tampa Circle

**Zip / Postal Code**

33606

**City**

TAMPA

**State / Province**

FL

**Work Phone**

813-844-7000

**Website**<https://www.tgh.org/>

**If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?**

No

## Which investment products are involved?

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**Select the type of product involved in your complaint.**

Debt securities (e.g., corporate bonds, municipal bonds)

**Please select the category that best describes the security product.**

Other debt securities

**For other debt securities, please provide more information.**

Unknown, but they have many hundreds of millions of dollars in bond debt.

## About you

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**Are you filing this tip under the SEC's whistleblower program?**

Yes

**Are you an attorney filling out this form on behalf of an anonymous whistleblower client who is seeking an award?**

No

**Title**

Mr

**First Name**

Lawrence

**Middle Name**

Gerard

**Last Name**

Brunn



**Select the profession that best represents you.**

Accountant

**Have you reported the matter at issue in this submission to your supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism for reporting possible violations at any entity you are complaining about?**

No

**Were you retaliated against for reporting the matter at issue in this submission either internally at the entity or to a regulator?**

No

**Has anyone taken steps to prevent you from reporting this violation to the SEC?**

No

**Are documents or other information being submitted that could potentially identify the whistleblower?**

Yes

**Identify with particularity any documents or other information in your submission that you believe could reasonably be expected to reveal your identity.**

I want to be identified as the whistleblower.

My name is always on all related documents.

I have an undergraduate degree (BSBA) in Accounting.

I have my MBA, and I am a CPA in the State of Pennsylvania.

**Does the whistleblower want to be eligible to apply for a whistleblower award?**

Yes

**1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice; the Securities and Exchange Commission; the Comptroller of the Currency; the Board of Governors of the Federal Reserve System; the Federal Deposit Insurance Corporation; the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board?**

No

**2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer, or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. Section §78c(a)(52))?**

No

**3. Did you acquire the information being submitted to us through the performance of an engagement required under the federal securities laws by an independent public accountant?**

No

**4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization?**

No

**5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC?**

No

**6. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC; (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?**

No

**7. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC?**

No

**8. Did you acquire the information being provided to us from any person described in Questions 1 through 7?**

No

**I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information, and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.**

Agree

## Attach Files

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### Upload Document(s)

- *TGH Combo SEC 4 Pages PDF.pdf* (272.66 KB)
- *TGH Combo SEC 4 Pages Excel.xlsx* (121.7 KB)
- *TGH FY-2018 Eight Pages (PDF).pdf* (2.19 MB)
- *2018 florida health sciences center.pdf* (1.24 MB)
- *2018 FHSC Link.pdf* (94.96 KB)