



COMPTROLLER'S INVESTIGATIVE REPORT

Priority Senior Care, LLC

April 16, 2021

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

April 16, 2021

Priority Senior Care, LLC
c/o Adam Taylor
806 Universal Street
Jefferson City, TN 37760

Mr. Taylor:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Priority Senior Care, LLC, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 4th Judicial District, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our Office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", with a long horizontal line extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Priority Senior Care, LLC

The Office of the Comptroller of the Treasury, in conjunction with the Jefferson City Police Department, investigated allegations of malfeasance related to Priority Senior Care, LLC (Priority). This investigation was initiated after Priority officials identified and reported questionable payroll payments to the Jefferson City Police Department. The investigation was limited to selected records for the period January 2019 through October 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 4th Judicial District.

BACKGROUND



Priority is located in Jefferson City, Tennessee, and provides healthy non-medical (light housekeeping, meal preparation, etc.) short-term and long-term in-home care for qualified seniors. Priority receives the majority of its funding through TennCare, Tennessee's Medicaid program.

RESULTS OF INVESTIGATION

1. OFFICE MANAGER TONYA LINDSEY MISAPPROPRIATED PRIORITY FUNDS TOTALING AT LEAST \$44,104

During the period January 2019 through October 2020, Priority office manager Tonya Lindsey misappropriated Priority funds totaling at least \$44,104. As office manager, Lindsey issued Priority payroll payments initially by check, then later changed to direct deposit, to all staff including herself. Lindsey issued herself 66 payroll payments totaling at least \$44,104 to which she was not entitled and without the authority or knowledge of Priority's owner. Lindsey used the following schemes to manipulate the payroll process to obtain and conceal her misappropriation:

A. *Lindsey manipulated both manually issued and direct deposit payroll data and records*

Lindsey altered the payroll software to reflect unauthorized direct deposit payments to herself as payments to a fictitious employee, Jennifer Greene. For example, in October 2019 when there were two payroll periods, Lindsey issued ten payroll payments to the fictitious employee. [Refer to Exhibit 1.] Lindsey's personal bank records confirmed that she received and deposited these unauthorized payments into her bank account on 41 occasions.

Exhibit 1

October 2019 Payroll Payments Paid to Lindsey		
Date	Employee	Amount
10/3/2019	Jennifer Greene	\$ 1,170.90
10/3/2019	Jennifer Greene	\$ 917.98
10/15/2019	Jennifer Greene	\$ 230.88
10/17/2019	Jennifer Greene	\$ 1,068.93
10/17/2019	Jennifer Greene	\$ 1,068.92
10/17/2019	Jennifer Greene	\$ 917.98
10/21/2019	Jennifer Greene	\$ 360.17
10/24/2019	Jennifer Greene	\$ 420.19
10/31/2019	Jennifer Greene	\$ 1,096.22
10/31/2019	Jennifer Greene	\$ 360.17

Example of altered payee payroll payments issued to fictitious employee Jennifer Greene

As office manager and sole user of the payroll computer program, Lindsey added direct deposit payroll payments for herself on numerous occasions without the knowledge of Priority's owner. [Refer to Exhibit 2.]

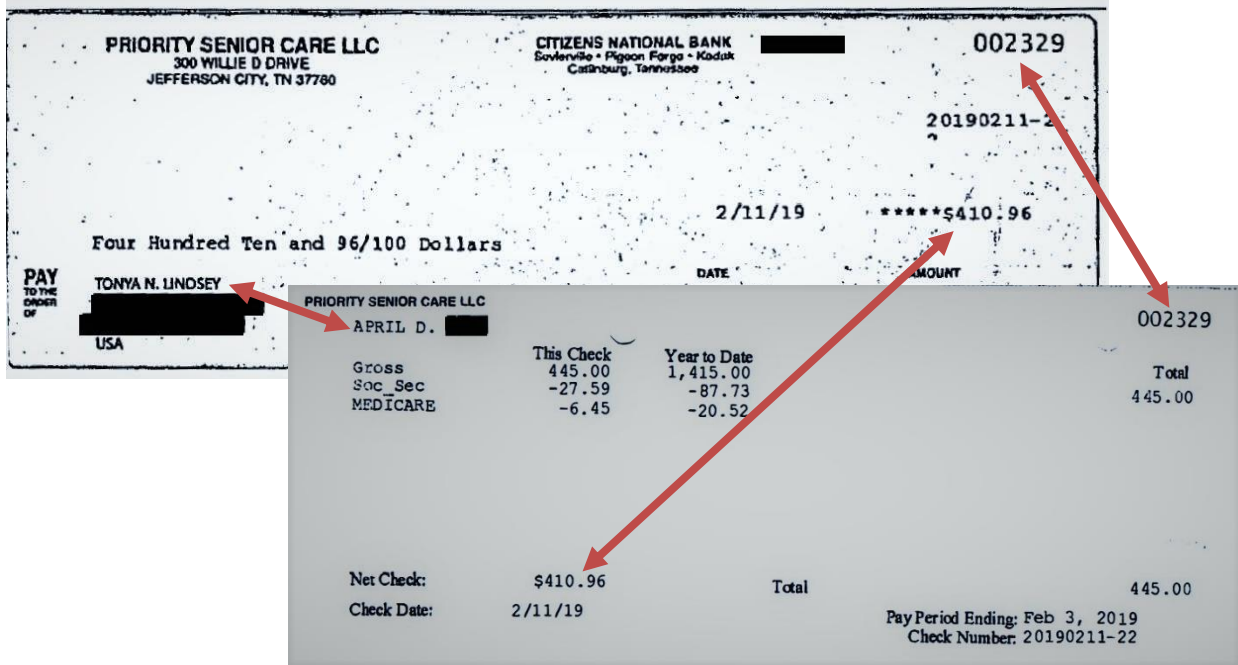
Exhibit 2

Add paycheck	Tonya N. Lindsey	Created By: tonya lindsey Approved By: tonya lindsey Date: 10/01/2020 Net Pay: \$918.75 ID: 943227706
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Example of Lindsey adding a payroll payment for herself

Lindsey also produced fraudulent payroll documentation to make it appear that manual payroll checks to herself were paid to other Priority employees. [Refer to Exhibit 3.]

Exhibit 3



Lindsey falsely documented her payroll check as paid to another employee

B. Lindsey eliminated payroll data from her assigned Priority computer

Lindsey eliminated payroll data from her assigned Priority computer prior to her termination. Investigators were able to obtain the deleted data from Priority’s payroll software vendor. The recovered data showed Lindsey altered the payroll data to make it appear that payroll payments to herself were paid to a fictitious employee and that checks to herself were issued to other Priority employees.

C. Lindsey’s fraudulent payroll was not included on government compensation reports

Priority’s accountant prepared Federal and State tax forms based on authorized payroll payments. Therefore, Lindsey’s excess unauthorized payroll payments totaling at least \$44,104 were not reported as compensation to the Internal Revenue Service or to the State of Tennessee.

2. OFFICE MANAGER TONYA LINDSEY USED PRIORITY FUNDS TO MAKE QUESTIONABLE AND UNDOCUMENTED PURCHASES TOTALING AT LEAST \$8,428

During the period January 1, 2019, through July 31, 2020, Lindsey made questionable purchases by electronic withdrawal or check totaling at least \$8,428. The payments were made to Lindsey or to vendors Priority did not use, for example a clothing and accessories boutique and an e-cigarette/vape store. [Refer to Exhibit 4.] There were no invoices or other documentation on file supporting these questionable purchases. Therefore, investigators could not determine whether these purchases were exclusively for the benefit of Priority.

Exhibit 4

Date	Payee	Payment Type	Amount
1/2/2019	PayPal *Dougetente	Bank Debit	\$148.00
1/2/2019	PayPal *Supe7rinte	Bank Debit	\$43.96
2/6/2019	PayPal *Dlindsey49	Bank Debit	\$100.00
2/19/2019	FB *April Rhea	Bank Debit	\$300.00
2/19/2019	SQC*Tonya	Bank Debit	\$200.00
2/19/2019	Bill me later	Check	\$1,140.16
2/19/2019	SPV ENT	Bank Debit	\$233.97
3/4/2019	Sq *bow love	Bank Debit	\$67.00
3/11/2019	Sq *bow love	Bank Debit	\$59.00
5/3/2019	Tonya Lindsey	Check	\$50.00
5/28/2019	Tonya Lindsey	Check	\$200.00
7/1/2019	Tonya Lindsey	Check	\$90.00
7/11/2019	Tonya Lindsey	Check	\$250.00
7/25/2019	O Reilly	Check	\$278.16
8/19/2019	PayPal *Dam	Bank Debit	\$139.99
8/19/2019	PayPal *Can	Bank Debit	\$119.95
9/25/2019	Etsy	Bank Debit	\$687.00
9/26/2019	Etsy	Bank Debit	\$26.99
9/30/2019	Etsy	Bank Debit	\$28.90
10/1/2019	Etsy	Bank Debit	\$178.20
10/2/2019	PayPal *yum	Bank Debit	\$110.24
10/22/2019	PayPal *Eba	Bank Debit	\$349.85
11/20/2019	PayPal *Eba	Bank Debit	\$1,399.00
12/4/2019	Tonya Lindsey	Check	\$278.00
6/29/2020	FBPAY Jona	Bank Debit	\$1,200.00
7/6/2020	FBPAY Elizabe	Bank Debit	\$750.00
		Total	\$8,428.37

Lindsey's questionable and undocumented purchases

Priority terminated Lindsey's employment effective October 21, 2020.

In April 2021, the Jefferson County Grand Jury indicted Tonya Lindsey on one count of Theft over \$10,000, and 25 counts of Forgery.

[Priority Senior Care, LLC Investigation Exhibit](#)