



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF MUNICIPAL AUDIT**

John G. Morgan
Comptroller of the Treasury

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Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

August 1, 2007

Honorable Mayor and Members of the
Board of Commissioners
City of Adamsville
P. O. Box 301
Adamsville, TN 38310

Ladies and Gentlemen:

We have completed our investigative audit of the Adamsville Police Department. Our examination focused on the period July 1, 2005, through December 31, 2006. However, when the examination warranted, this scope was expanded. Our audit was limited to a review of traffic citation management and fine collection procedures.

During the period January 1, 2005, through December 31, 2006, at least \$1,120 in traffic citation fines were collected but were not remitted to city hall for receipt and deposit into a city bank account. Auditors were able to determine, through analysis of traffic court records as well as confirmations from traffic offenders, that these fines were collected by the former court clerk. In addition, auditors were able to identify at least \$2,155 in additional traffic citation fines that city records indicate were collected; however, the cash was never deposited into a city bank account.

In addition, our audit revealed that more than 60 traffic citations dating back over two years and totaling \$5,155, appeared to have had no court action taken. These tickets were shown on the town's computer court docket as "awaiting court." The former court clerk had apparently taken no steps to resolve and dispose of those cases.

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Page Two

This matter was referred to the district attorney general. In June 2007, the McNairy County Grand Jury indicted Linda Walker on one count of Theft over \$1,000 and one count of Official Misconduct.

If you have any questions concerning the above matter, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Dennis F. Dycus", is written over a light gray rectangular background.

Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

DFD/RAD