



## State of Tennessee

Justin P. Wilson, State Comptroller

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### **Former Mt. Juliet Parent-Teacher Organization Treasurer Indicted Following Comptroller Investigation**

The former treasurer of a parent-teacher organization at a Mt. Juliet elementary school has been indicted on theft and forgery charges following an investigation by the Comptroller's Division of Municipal Audit.

Robin Hall, former treasurer of W.A. Wright Elementary School Parents Are Leaders in our Schools (PALS), was indicted by the Wilson County Grand Jury on one count of theft over \$1,000 and one count of forgery after auditors turned information over to the local district attorney general's office.

The auditors' report, which was released today, noted that Hall had admitted to issuing a \$4,200 check from the PALS account to cover her personal mortgage expenses. The report also noted that Hall made false and misleading entries into the organization's records in an attempt to conceal what she had done. Hall has since repaid the money to PALS.

In their report, auditors also recommended that PALS correct several accounting and recordkeeping practices.

For example, Hall had authority to prepare and sign checks, count and record money collections, prepare and make bank deposits and reconcile bank statements on the organization's behalf. The auditors recommended separating some of those responsibilities so one person wouldn't have complete control over the organization's finances.

In a similar vein, auditors recommended that money collected at fundraising events should be counted and recorded by two individuals before being turned over to the organization's treasurer, who should issue a receipt to those individuals.

Also, auditors recommended that the organization should promptly reconcile bank statements with copies of cashed checks, develop a written policy regarding management of its finances and prohibit the practice of pre-signing blank checks.

"Auditors noted that several of these deficiencies have already been addressed by the (PALS) president and (new) treasurer," said Dennis Dycus, director of the Division of Municipal Audit. "However, board members should take immediate corrective action to resolve any remaining issues."

"This is another example of the fine work our auditors are doing," Comptroller Justin P. Wilson said. "They are working well with local law enforcement officials across the state to make sure people who abuse their positions of public trust are brought to justice. They also provide helpful suggestions on how organizations that are audited can improve their accounting procedures so problems are less likely to arise in the future."

The auditors' report is available online at: [http://www.comptroller1.state.tn.us/RA\\_MA/](http://www.comptroller1.state.tn.us/RA_MA/).

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