



## State of Tennessee

Justin P. Wilson, State Comptroller

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### **Former Whitwell City Recorder and Police Chief Arrested on Theft Charges**

Whitwell's former police chief and former city recorder were arrested this week on theft charges following an investigation by the Comptroller's Division of Municipal Audit.

The investigation revealed that both Robin Nipper, the former city recorder, and Ronnie Davis, Jr., the former police chief, had used city credit cards to make unauthorized personal purchases.

Nipper used a city credit card issued in her name at stores such as GameStop, Aeropostale, Hot Topic and Dish Network. She made more than \$9,100 in online payments on the cards from the city's bank account. While she did reimburse the city for some of the charges before the investigation was completed, she repeatedly made personal charges that far exceeded her payments. Nipper also issued herself a duplicate payroll check in May 2009 for more than \$1,000.

Auditors also discovered that Davis made more than \$4,500 in personal purchases at stores such as Abercrombie and ACT Programs on a city credit card issued in his name. He also repaid the city for his personal charges before the investigation was completed. In interviews with state auditors, Davis admitted he made the personal charges on the credit card, but claimed the former city manager authorized him to make personal charges as long as he reimbursed the city. The former city manager has denied that assertion.

The Comptroller's report also highlighted a number of issues with the way the city's finances were managed during the period covered by the audit, which spanned from July 1, 2008 through Oct. 31, 2010. The report outlines how the city failed to adopt purchasing and credit card policies, failed to adequately separate duties among city personnel, failed to provide documentation to support disbursements and paid more than \$2,200 for unnecessary Internet services. City officials have agreed with the Comptroller's recommendations and are taking corrective action to address the issues identified in the report.

"I am encouraged that Whitwell city leaders are taking steps necessary to improve their purchasing and bookkeeping practices," Comptroller Justin P. Wilson said. "However, it is unfortunate that this is happening only after two individuals placed in positions of trust were able to misappropriate taxpayers' money. This should be a cautionary reminder to other communities about the importance of adopting and following appropriate financial management procedures."

To view the report online, go to:

<http://www.comptroller1.state.tn.us/Repository/MA/Investigative/whitwell1.pdf>

-30-

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