



State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: August 26, 2013

Audit Details How Cumberland County Veterans Services Officer Took More than \$130,000 for Personal Use

A report released today by the Comptroller's Division of Investigations details how a former Cumberland County veterans service officer used at least \$134,244.58 - apparently for his own personal gain - over a period spanning more than three years. Due to the officer's poor record-keeping, the total amount of money taken could have actually been higher.

The Cumberland County Veteran's Service Office, which had been an independent organization dedicated to assisting veterans and their families in obtaining government benefits, became a department of Cumberland County government in 2009.

Mark A. Daniels, a veterans service officer, created a separate bank account in the name of the organization prior to the transition and maintained that bank account, independent of county control, in the years following the transition up until his termination last year.

Between July 1, 2009 and September 30, 2012, the Comptroller's investigators determined that he had converted office funds for his personal use through a variety of methods, including:

- Writing checks from the office bank account to himself and his wife.
- Issuing numerous checks to vendors and citizens from the account that appeared to be used to obtain cash rather than assistance for veterans.
- Withdrawing cash from the account.
- Withholding cash donations that should have been deposited into the account.
- Depositing checks from private citizens and other veteran organizations into his personal bank account instead of the office account.
- Using the office account's debit card to make purchases that appeared unrelated to assistance for veterans.

Although Daniels repaid some of the missing funds, the Comptroller's investigation indicated there was still an unpaid shortage of more than \$112,000 as of September 30, 2012.

Daniels was placed on administrative leave during the investigation and later fired. He was indicted by the Cumberland County Grand Jury on theft charges last fall.

In response to the investigation, Cumberland County government has put in place a number of changes that are intended to prevent similar problems from recurring in the future.

"This type of abuse of the public trust – systematic and long-running – cannot be tolerated," Comptroller Justin P. Wilson said. "It is shameful that public funds intended to help the brave men and women who have served our country so honorably would be diverted from their intended purpose. I commend the work of our investigators and the other law enforcement officials involved in bringing Mr. Daniels' actions to light."

The report can be viewed online at <http://www.comptroller.tn.gov/ia/>.

If you suspect an individual or an agency of fraud, waste or abuse of public funds in Tennessee, please contact the Comptroller's hotline toll free at 1-800-232-5454 or fill out a report online at <http://www.comptroller.tn.gov/shared/safwa.asp>.

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