



## State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: January 16, 2014

### **Employees Stole \$40,000 from Tiny Jefferson County Town of New Market**

Two employees who worked for the Jefferson County town of New Market improperly took at least \$40,000 of public funds for their personal use, an investigation by the Comptroller's office has found.

Melissa Robin Parker, formerly the town's recorder, withdrew a certificate of deposit valued at \$25,009 from the town's account and converted the money into cashier's checks, payable to her husband. She concealed her theft by fabricating invoices and board of aldermen meeting minutes to indicate that the money was being used to pay for repair work her husband had performed on city vehicles.

The investigation, conducted in conjunction with the Tennessee Bureau of Investigation, also revealed that Parker issued at least \$13,793 in unauthorized payroll checks to herself, then deleted computerized accounting records to conceal her crime.

When confronted by investigators, Parker said at least some of the misappropriated funds were used to help support an unsuccessful personal business venture.

Investigators also found that Sammy Bailey, an employee in the town's public works department, used a city fuel card to make gasoline purchases for his personal use totaling at least \$1,285. Because the town didn't closely monitor fuel purchases, Bailey's actions went undetected for nearly a year.

The Jefferson County Grand Jury has indicted Parker on two counts of theft over \$10,000 and four counts of official misconduct. The Grand Jury later indicted Bailey on one count of theft over \$1,000, two counts of official misconduct and one count of fraudulent use of a credit card.

Investigators determined that the city lacked proper safeguards that could have prevented Parker and Bailey from stealing the funds.

Parker was given sole authority to oversee all aspects of the town's finances. Having more than one person involved in financial transactions provides checks and balances that make it more difficult for any one person to misappropriate funds.

Also, investigators noted that the town should have more closely monitored how and when expenditures on city fuel cards were made.

Town officials vowed to take corrective action, including requiring the mayor and an alderman to sign off on all city checks and checking all fuel purchases on a monthly basis.

"Unfortunately, it's all too common that lack of oversight of public dollars leads to fraud, waste or abuse," Comptroller Justin P. Wilson said. "I commend our investigators and those from the Tennessee Bureau of Investigation for bringing these issues to light. I hope New Market's city officials will follow through on the corrective steps they have promised to take."

The investigative audit, which was released today, can be found online at: <http://www.comptroller.tn.gov/ia/>

If you suspect fraud, waste or abuse of public money in Tennessee, you may call the Comptroller's hot line at 1-800-232-5454 or fill out a report online at <http://www.comptroller.tn.gov/shared/safwa.asp>.

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Media contact: Blake Fontenay, Communications Director, (615) 253-2668 or [blake.fontenay@tn.gov](mailto:blake.fontenay@tn.gov)

[Tennessee Comptroller of the Treasury](#)  
State Capitol Nashville, TN 37243  
Phone: (615) 741-2501  
Email: [comptroller.web@cot.tn.gov](mailto:comptroller.web@cot.tn.gov)