



## State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: March 20, 2014

### **Deputy Clerk in Maury County Forged Documents, Stole Funds**

A deputy clerk in the Maury County Clerk's Office used her position to forge public documents, delete transactions, and keep \$10,070.14 from taxes and fees for her own personal use, an investigation by the Comptroller's office has found.

The investigative report, which was part of the audit of Maury County government released today, noted that the deputy clerk improperly deleted records of more than 100 cash transactions for vehicle title registrations and renewals. She then requested duplicate titles, forged the owners' signatures and lowered the listed sales prices on the vehicles, which made it appear that less money was owed for sales taxes and fees.

Although the deputy clerk returned \$3,205.42 of the money from the voided transactions in the form of the "reduced" taxes and fees, an unrecovered cash shortage of at least \$6,864.72 remains from the clerk's office's funds over a period of more than two years.

The deputy clerk confessed to taking the funds in July and was fired while the investigation, which was conducted in cooperation with the Tennessee Bureau of Investigation, was ongoing. The deputy clerk died in November. As a matter of policy, the Comptroller's office doesn't identify people in audits who haven't been charged with crimes.

The investigation also found other issues, such as the failure of employees in the clerk's office to alert investigators about the deputy clerk's actions or the presence of unreceipted office funds used to cover daily cash shortages in a timely manner.

The investigation also uncovered several weaknesses in accounting and management practices, such as keeping inaccurate inventory records of vehicle plates and renewal tags, failing to adequately separate employees' duties to create a system of checks and balances on financial transactions and allowing employees to process their own personal vehicle transactions.

The audit also noted that an employee in the Maury County Circuit and General Sessions Clerk's office was prosecuted for stealing \$2,207. Details about that finding were outlined in a separate special investigative report from the Comptroller's office. That report is available online at

<http://www.comptroller.tn.gov/repository/ia/maurycountycourtclerk.pdf>.

"It is very disappointing when people who are in positions of public trust violate that trust," Comptroller Justin P. Wilson said. "I commend our auditors for the work they have done in bringing these problems to light. I think these types of cases serve as reminders as to why local governments need to follow sound accounting and bookkeeping practices to reduce the potential for fraud, waste or abuse of public funds."

To view the full audit of Maury County government online, go to: <http://www.comptroller.tn.gov/la/>.

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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