



State of Tennessee

Justin P. Wilson, State Comptroller

September 11, 2014

Former Rutherford County Bookkeeper Charged with Theft

A special investigation by the Tennessee Comptroller of the Treasury has revealed a former bookkeeper at Rutherford County's Holloway Night School stole at least \$15,875. Comptroller investigators worked in conjunction with the Tennessee Bureau of Investigation on this case.

During the period July 1, 2010 through June 30, 2012, former bookkeeper Pam Tying stole at least \$15,875 in night school tuition collections. Although several employees received tuition collections, Ms. Tying was the sole employee responsible for turning over the collections and receipts to Rutherford County School's central office for deposit. Investigators revealed Ms. Tying stole some cash collections and concealed the theft by failing to turn over receipts for those funds. She could not explain the discrepancy to investigators.

On September 2nd, Pam Tying was indicted by the Rutherford County Grand Jury on one count of theft over \$10,000 and one count of official misconduct.

Investigators recommend school employees document the transfer of collections from one school employee to another and reconcile these amounts to the money remitted to the central office for deposit. Additionally, all public funds should be deposited into an official bank account within three business days. School officials have indicated they have corrected these deficiencies.

"Just like a fragile package, public money must be handled with care," Comptroller Justin P. Wilson said. "Documenting financial transactions and money transfers helps reduce the risk of fraud, waste and abuse, and leads to prompt detection when money is being stolen."

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at (800) 232-5454, or file a report online at: www.comptroller.tn.gov/hotline. Follow the Comptroller's Office on twitter: [@TNCOT](https://twitter.com/TNCOT)

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