



Justin P. Wilson, Comptroller

March 18, 2015

Non-Profit Leaders Charged in Benton County After Investigation Finds \$732,702 in Unauthorized Disbursements

An investigation by the Tennessee Comptroller's Office has revealed serious concerns related to ABC Nutrition Program, Inc. (ABC) in Camden, Tennessee. ABC is a non-profit organization that administers federal grant funds received from the Tennessee Department of Human Services (DHS) for the Child and Adult Care Food Program on behalf of 216 daycare homes and 120 daycare centers in Tennessee.

Comptroller investigators found that ABC had unauthorized disbursements of \$732,702.91 between October 2008 and September 2014. Of that amount, \$605,978.69 was used to provide bonuses and extra pay to the managers and employees of ABC. ABC is led by Chief Executive Officer Vivian Parker, and her daughters, Director of Daycare Centers Lisa Carter, and Director of Daycare Homes Tracy Coady.

Investigators also found \$27,185.56 was spent on unauthorized construction and improvements to Vivian Parker's home. The offices for ABC are located in the basement of Parker's home. Additional unauthorized administrative disbursements totaled \$99,538.66 for fiscal year 2014. None of these expenses were approved by DHS.

On February 19, 2015 the Benton County Grand Jury indicted Vivian Parker, Lisa Carter and Tracy Coady on one count of theft of property over \$250,000, and one count of theft of property over \$60,000.

Comptroller investigators also raised concerns about ABC's purchasing procedures, travel policies and management oversight. Additionally, investigators noted several of the problems resulted from a lack of oversight by DHS.

"The results of this investigation are extremely troubling," said Comptroller Justin P. Wilson. "Hundreds of thousands of taxpayer dollars have been misspent by this organization over a five year period. This underscores the importance of effective program monitoring and oversight."

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 us on twitter [@TNCOT](https://twitter.com/TNCOT)

Media contact: John Dunn, Public Information Officer, (615) 401-7755 or john.dunn@cot.tn.gov