



Justin P. Wilson, Comptroller

January 14, 2016

Former Union County High School Bookkeeper Indicted for Theft

A special investigation by the Tennessee Comptroller's Office has led to the indictment of former Union County High School bookkeeper Tammy Collins. Investigators determined that Ms. Collins stole at least \$30,045 from the school between January 2013 and November 2015.

Tammy Collins used at least four schemes to carry out her crime. These included making unauthorized payments from the school's account to pay down her personal credit cards and other personal debts, writing school checks to herself or "cash" and keeping the money for her own use, taking cash from school collections, and using school funds to make personal purchases at Walmart.

Investigators determined that Ms. Collins fabricated documents and made false accounting entries to conceal her theft. This included forging the assistant principal's signature on school checks.

During an interview with Comptroller investigators, Ms. Collins admitted that she used school money for her own benefit. In November 2015, Tammy Collins was indicted by the Union County Grand Jury on one count of theft over \$10,000.



"There were several significant issues within Union County High School that allowed this theft to go undetected for more than two years," Comptroller Justin P. Wilson said. "School leaders can help restore integrity to the financial process by improving accountability and oversight."

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

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