



Justin P. Wilson, Comptroller

February 6, 2017

Sequatchie County Women Indicted for Theft from Fair

Two women in Sequatchie County have been indicted for theft after an investigation by Tennessee Comptroller Justin P. Wilson found that they stole money from the Sequatchie County Fair Association.

Karen Marshall, who serves as fair association board president, and former fair association board treasurer Pamela Smith, stole money from the nonprofit organization.

Investigators determined that Marshall used two schemes to steal at least \$2,000. She wrote and cashed fair association checks totaling at least \$1,355, and kept the money for her personal benefit. Marshall also used the association's debit card to make 12 payments totaling at least \$700 for diet pills.

Pamela Smith stole nearly \$5,200 from the fair association by writing and transacting at least 10 unauthorized checks, including checks to herself and to cash. Smith concealed her fraudulent actions by writing fictitious purposes on the memo line of the checks. Smith resigned her position as treasurer on January 27, 2017.



Both women admitted to investigators that they used fair association money for personal use.

On January 23, 2017, the Sequatchie County Grand Jury indicted each of the women on one count of theft over \$1,000.

“The Sequatchie County Fair Board must take steps to prevent theft,” said Comptroller Justin P. Wilson. “The board should review bank statements, require two signatures on all checks, and ensure that proper financial records are kept. Improved oversight will help the board promptly detect fraudulent schemes.”

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

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